

PUNJAB SETTLEMENT MANUAL

The proclamation of the annexation of Punjab was made by the British Government on 30th March, 1849 and the Government of the Province was put under the Board of Administration. This Board, too, was abolished in the February 1853 and its powers were Vested in the Chief Commissioner who controlled the administration of the Provinces with the help of Judicial Commissioner and the Financial Commissioner. Matters relating to land-revenue settlements were regulated in accordance with Mr. Thamason's Directions initially which were put in the form of a handbook by Mr. Robert Cust for the first time and later on were revised by Mr. D.C. Barkley.

The Present Manual, an independent work, was issued, after the examination by the Financial Commissioner and with the approval of the Government of the Punjab, on the said manuals becoming obsolete with a view to guiding Settlement Officers in the Province concerning assessments and the preparation of the record of rights.

The object of this Manual is not only to describe the present policy and procedure in the matter of land-revenue settlements but also to trace the growth of that policy and procedure from annexation to the present time.

PUNJAB SETTLEMENT MANUAL

BY

J. M. DOUIE, I. C. S.

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PREFACE.

For many years after annexation Mr. Thomason's Directions for Settlement Officers in the North-Western Provinces was the authoritative text-book in the Panjab as regards all matters connected with land-revenue settlements. It comprises a masterly discussion of the nature and varying degrees of rights in land and of the organization of village communities in the North-Western Provinces, a clear account of the procedure connected with the framing of the records of rights which was in force fifty years ago, and an exposition, brief but singularly lucid, of the principles of a sound assessment policy, and the methods by which a fair demand can in practice be determined.

2. It was inevitable that some parts of a work written for the guidance of Settlement Officers in another Province should be inapplicable to the Panjab. But its authority was great, and defects in some of our earlier settlements, both as regards the definition of rights in land and the method followed in assessment, are traceable to the reluctance felt to allow deviations from a model which was so justly admired. The first attempt to write a handbook specially adapted for the use of Panjab officials was made by Mr. Robert Cust, whose Revenue Manual was issued in 1866. The 2nd and 3rd Chapters of that work deal with rights in land and the principles and methods of land-revenue settlements. The paragraphs relating to assessment are taken with little or no alteration from the "Directions for Settlement Officers."

3. After the passing of the first Panjab Tenancy Act (XXVIII of 1868), and the first Land-Revenue Act (XXXIII of 1871) and the issue of rules under the latter, the duty of revising the Directions was entrusted to Mr. D. G. Barkley. The task was executed with the care and thoroughness which marked all Mr. Barkley's work. But his edition of the Directions is not wholly free from the blemishes which beset an attempt to sew new cloth on an old garment.

4. Over twenty years have passed since it was published. In the interval the procedure connected with survey and the framing of records of rights has been greatly altered. Assessment data of a far more reliable character than were formerly available have been supplied to Settlement Officers, and they are now expected to devote much greater attention to the calculation of the landowners' assets than was formerly considered necessary. The methods of assessment have been modified, especially in the direction of adapting the demand in insecure tracts to the varying yields of good and bad seasons, and the great importance of the distribution of the village assessment over holdings has at length been appreciated. The cumulative effect of

these changes has been so great that Mr. Barkley's work has become obsolete, and the late Lieutenant-Governor, Sir Dennis Fitzpatrick, directed me to prepare a new Settlement Manual for the Panjab. This Manual, though not authoritative in matters of opinion, is issued after examination by the Financial Commissioner, with the approval of the Government of the Panjab, as a guide to Settlement Officers in all work bearing on assessments and the preparation of the record of rights. As all the useful parts of Revenue Circular No. 30 have been incorporated in the Manual or its appendices, that Circular is now superseded.

5. Even those who know best and value most the "Directions for Settlement Officers," and who miss in these pages Mr. Thomason's power of terse and lucid exposition, will admit that it was necessary to make the present Manual an independent work. It has been my aim not only to describe present policy and procedure in the matter of land-revenue settlements, but to trace the growth of that policy and procedure from annexation to the present time. Some may think that too much space has been given to the historical part of the work, and that more than is needful has been said of past controversies and abandoned policies. But it must be remembered that the generation familiar with the early revenue history of the Panjab is rapidly passing away, and that experience shows that it is hard to say of any administrative controversy in India that it is really dead, or of any policy that it has been finally abandoned. Some questions which seemed at one time to have been settled are sure to be revived, and it is well that those who may have to take part in the discussion should know, at least in broad outline, what in the past has been urged and decided in regard to them.

6. As settlement policy is likely to vary in the future as it has varied in the past I shall endeavour to keep the work up to date by arranging for the issue of correction slips as may be required from time to time. These may be inserted on the blank pages at the end of the volume.

J. M. DOUIE.

6th October 1899.

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CHAPTER I.

INTRODUCTORY.

IN India the State has always claimed a share of the produce of the land from the persons in whom it recognized a permanent right to occupy and till it or arrange for its tillage.* It is needless to discuss the various ways in which this permanent title was acquired by families or individuals: it is enough to note that the right of the ruler to his share and the right of the occupier to hold the land he cultivated and pass it on to his children both formed part of the ancient customary law of the country, however the latter might occasionally be denied in practice by an unjust Government.†

Right of State and private landowners in land and its produce.

2. Broadly speaking, individuals exercising a permanent right of the kind described above subject only to payment of the dues of the State have been recognized by us as "owners" or "proprietors," but it would be a mistake to assume that these words as used in India imply all that they do in England. The share of the State, which we call the land revenue, is not a land tax.‡ It is more analogous to rent, and in early settlement literature it was so described, the Government being represented as surrendering to the landowner a small portion of the rent. The land revenue is therefore "the first charge upon the rents, profit or produce" of an estate or holding, and, until it has been paid, they cannot without the previous consent of the Collector, be taken in execution of a decree obtained by any private creditor. (Land Revenue Act, XVII of 1887, Section 62.)

Ownership of land in India. Land revenue not a land tax.

3. Native rulers sometimes took their share in kind, dividing the crops with the cultivator on the threshing floor (*batai*). For certain crops, known as *zabti*, which it was inconvenient to divide, e.g., cane and poppies, fixed money rates were charged per *bigah* or *kanal*. At other times the State officials resorted to appraisalment (*kan* or *kankut*), estimating the amount of the Government share of the crops, and usually taking its value in money. Numerous cesses (*abwab*) were levied in addition to the land revenue proper (*mal*). A prudent or humane ruler forbore to make the burden too heavy to be borne, and it is obvious that the collections were roughly adjusted to the character of the seasons, and pressed much less heavily than a fixed cash demand equal to the average of the fluctuating amounts realized would have done. Rent in the usual sense of the

Rent under native system of assessing land revenue.

* See the opening words of the first clause of Regulation XXXI of 1903: "By the ancient law of the country the ruling power is entitled to a certain proportion of the annual produce of every *bigah* of land."

† "In the early settlement of 1845 an old Sikh bluntly remarked to the Government official that the land tax (*mal*) belonged to Government, but the land to the people."—Cust's Revenue Manual, page 5.

‡ "The land revenue of India, as of all eastern countries, is less to be regarded as a tax on the landowners than as the result of a kind of joint ownership in the soil or its produce, under which the latter is divided in unequal and generally undefined proportions between the ostensible proprietors and the State." (Paragraph 42 of Secretary of State's Despatch (Revenue) No. 14, dated 9th July 1862.)

word hardly existed in the districts now included in the North-Western Provinces or in the east of the Punjab. The small landholder was content to win a bare subsistence from the soil which he tilled with his own hands; the large landholder was at most able to obtain from the cultivator some trifling fraction of the crop, say one ser in the maund, as an acknowledgment of his superior title. As Mr. Thomason remarked in the valuable sketch of the system of land revenue administration prevalent in the North-Western Provinces prefixed to his "Directions for Settlement Officers:"—"Undoubtedly traces are often to be found of the existence and exercise of a proprietary right in the land on the part of individuals. But so long as the sovereign was entitled to a portion of the produce of all land and there was no fixed limit to that portion, practically the sovereign was so far owner of the land as to be able to exclude all other persons from enjoying any portion of the net produce. The first step, therefore, towards the creation of a private proprietary right in the land was to place such a limit on the demand of the Government as would leave to the proprietors a profit, which would constitute a valuable property. Native Governments seldom recognize proprietary right as constituting a claim on the part of proprietors to engage for the village at a fixed sum. Ordinarily the collections are made direct from the actual cultivators either by the officers of Government or by some farmer or assignee of the Government share of the produce."

These statements are not fully applicable to the state of things which existed in many parts of the Punjab proper under Sikh rule. There the leading men or *maliks* were often strong enough to maintain a real proprietary right in the soil, to exact considerable grain dues besides services of value from the cultivators, and to engage exclusively for the revenue whenever a cash assessment was introduced.

Policy adopted of a moderate cash assessment fixed for a term of years.

4. A civilized Government like our own naturally prefers to commute its claim to a part of the produce of the soil into an annual money payment fixed for a term of years. British officers gradually learned that, if land revenue was to be collected in this shape with any sort of regularity, the demand must be pitched well below the native standard. The tendency to moderation was reinforced by considerations of humanity and a belief that the best way to promote the extension and improvement of agriculture was to render the land a source of increasing profit to its owners by limiting the land revenue and making it incapable of enhancement for a considerable period. This policy is especially associated in the north-west of India with the names of Robert Mertins Bird and James Thomason, and the first administrators of the Punjab brought into this Province the lessons learned in their school.

Trended object of a settlement.

5. To assess the land revenue is the primary object of a settlement. It is necessary at the same time to decide who shall pay the sums assessed, or, in technical language, with whom the settlement shall be made. To permit an individual to contract to pay the land revenue is usually an acknowledgment that he possesses a proprietary right in the soil, and the drawing up of lists (*khewals*)

showing the landowners in every estate, the extent of each man's right, and the amount of revenue for which he was primarily responsible, involved in our early settlements a determination for the first time of the ownership of every parcel of land in the country. It soon became evident that there were other persons who had rights in the soil besides those who could claim the offer of a settlement, and the advisability of making a complete record of all rights and liabilities connected with the land, including even those of tenants from year to year, was recognised. A settlement, therefore, consists of two main branches—

- (a) the assessment ; and
- (b) the framing of a record of rights.

6. It is the purpose of the following pages to show how these two operations are now carried out in the Punjab. But, as the present system has been slowly built up by the experience of nearly one hundred years in the North-Western Provinces and the Punjab, a historical sketch of the development of settlement policy may be usefully given as an introduction to the principal subject of this hand-book. But first will be briefly noticed the political changes of the first half of the century, which pushed forward the bounds of the Empire from the Jumna to the Sutlej, and across the Sutlej to the Beas, and culminated in 1849 in the downfall of the Sikh kingdom and the formation of the new Province of the Punjab.

Purpose of
hand-book.

BOOK I.—HISTORICAL.

CHAPTER II.

THE MAKING OF THE PUNJAB.

Territories included in Punjab when absorbed.

7. The territories now included in the Punjab were, with a few exceptions, absorbed in the British Empire between 1803 and 1849.

I.—The Delhi and Bhatti Territories.

Acquisition of Delhi and Bhatti territories.

8. The first tract to be conquered was the last to be annexed to the Province. After the battle of Laswari, in November 1803, Daulat Rao, Sindhia, by the treaty of Sirji Anjungaum, ceded to the East India Company and its allies all his territories between the Jumna and the Ganges and also those situated to the north of the possessions of the Rajas of Jaipur and Jodhpur and the Rana of Gohad. The latter comprised the present districts of Murgaon, Delhi, Rohtak, Hissar, *tahsil* Panipat and *pargana* Karnal in the Karnal district, and *tahsil* Fazilka in Ferozepore. In 1805 Lord Cornwallis was sent out from Home to reverse Lord Wellesley's policy by withdrawing from the territory to the west of the Jumna. It was parcelled out accordingly partly in life *jagirs* and partly in grants in perpetuity to native chiefs and others who had taken our side in the recent troubles.

History of these territories from 1803 to 1858.

9. Gradually by the escheat of life *jagirs* and the confiscation of other grants for disloyalty most of the territory came under the direct rule of the paramount power, the last and most important cases of confiscation being caused by the events of the Mutiny of 1857. Relics of the policy adopted in 1805-06 survive in the petty States of Dujana, Pataudi, and Loharu, and in the Mandal *istamar* in Karnal. In 1803 the territory beyond the Ghaggar, which from 1853 to 1854 formed the Sirsa district, now divided between Hissar and Ferozepore, was a wild desert tract known as Bhattiana or the Bhatti territory, and no effective control was exercised over it till 1818. Down to 1832 the Delhi territory was controlled by the Resident at Delhi, and was not subject to the regulations in force in the rest of the Bengal Presidency. But Regulation V of that year, which abolished the office of Resident and annexed the Delhi territory to the jurisdiction of the Sadar Board and Courts of Justice at Allahabad, enjoined the Commissioner of the Delhi territory and all officers acting under his control, ordinarily to "conform to the principles and spirit of the regulations" in their civil, criminal, and revenue administration. After the mutiny the Delhi division of the North-Western Provinces was in 1858 transferred to the Punjab, and formed into the Delhi and Hissar divisions, which embraced the six districts of Delhi, Murgaon, Panipat, Rohtak, Hissar and Sirsa.

II.—The Cis-Sutlej and Hill States.

Cis-Sutlej and Hill States taken under protection.

10. The Maharattas were unable to set up again in any permanent shape the sway of Delhi over the territories lying to the north and west of Karnal and stretching from the Jumna to the Sutlej.

which had been wrested from the Moghal Empire by the Sikhs after the battle of Sirhind in 1763. There were a few important States in this tract, but the rest of it was parcelled out in an extraordinary fashion among confederacies of Sikh horsemen, each of whom held a very petty share. Several of the Sikh chiefs fought against us under the Mahratta standard in 1803, and some of them had to be chastised again next year when Holkar was threatening our newly acquired authority to the west of the Jumna. An amnesty was proclaimed in 1805, and for a few years, in pursuance of the policy which sought to restrict our obligations beyond the Jumna, the Sikh States between that river and the Sutlej were left to themselves. But they were too weak and divided to resist the steady pressure of Ranjit Singh, who was bent on establishing his supremacy over all the followers of Gurm Govind Singh. It is needless here to trace the causes and course of the long negotiations between the Maharaja and Mr. (afterwards Sir) Charles Metcalfe in 1808 and 1809.* Suffice it to say that the appeals of the leading Cis-Sutlej chiefs for British protection at last met with a favourable response, and in December 1808 Ranjit Singh was warned that by the issue of the war with the Mahrattas these chiefs had come under our protection, and informed that the British Government could not acknowledge his title to any territory acquired by him between the Sutlej and the Jumna after the first reference to their decision of question of his right to make conquests to the south and east of the former river. The Maharaja was within an ace of declaring war, but in the end his statesmanlike instincts got the better of mortified ambition. On the 25th April 1809 he signed a treaty pledging himself to make no encroachment on the territories of the Cis-Sutlej States. The compact so reluctantly made was faithfully observed. By a proclamation, dated 3rd May 1809, "the Chiefs of Malwa and Sirhind" were declared to be under the protection of the British Government, and secured "in the exercise of the same rights and authority within their own possession" as they had hitherto enjoyed. They were exempted from tribute, but bound to assist any British troops passing through their country, and to aid with their forces in repelling invasion. Two years later a proclamation, dated 22nd August 1811, announced the determination of Government to turn a deaf ear to all complaints against the chiefs brought forward by their subjects. At the same time attempts by one chief or confederacy to seize the property of another were forbidden. In 1815, as the result of the Gurkha war, the Hill States lying to the south and east of the Sutlej came under our protection.

11. It was impossible that the relations between the paramount power and the protected chiefs embodied in the proclamations of 1809 and 1811 should be permanently maintained. They were in fact issued under a misapprehension, it being imagined that "a few great chiefs only existed between the Jumna and the Sutlej, and that on them would devolve the maintenance of order." (Cunningham's History of the Sikhs, page 152.) Matters were complicated by the fact that our territory gradually became much intermixed with the

Development
of protection
into dominion.

* See Griffin's Punjab Rajas, pages 95—122.

possessions of Sikh chiefs and confederacies in consequence of the escheat of estates and shares in default of heirs. During the first Sikh War in 1845 the open disloyalty of some chiefs and the neglect of others to fulfil their obligations under the proclamation of 1809 brought matters to a head. In declaring war the Governor-General announced that the possessions of Maharaja Dalip Singh on the left bank of the Sutlej were annexed. At the end of the war the estates of the Raja of Ladwa and the Rupar Sardar, and a number of villages belonging to the Nabha State were confiscated, and the Kapurthala Chief was deprived of all his territory to the south of the Sutlej. In 1847 the remaining chiefs, with nine exceptions, the principal being the Patiala, Jind, and Nabha *rajās*, were reduced to the status of *jagirdars*, and stripped of their criminal powers, while the obligation of feudal service was commuted into a money payment. In 1849 the *jagirdars* were deprived of their civil powers and made amenable to our courts, and finally in 1850 orders were issued that all their estates not already settled at their request or at the request of the *zamindars* should be assessed. The Cis-Sutlej territory was thus at last reduced to the condition of an ordinary British possession.

Administration of the Cis-Sutlej and Hill States before 1862.

12. The Resident at Delhi had charge of all our political relations with protected or independent States in the north-west of India. In 1821 he was replaced by a Governor-General's Agent, and a Superintendent of the Protected and Hill States was appointed, who had his head-quarters at Umballa. In 1840 the Superintendent made way for a Governor-General's Agent for the North-West Frontier, who was also stationed at Umballa. After the first Sikh war the administration of the Cis-Sutlej States was entrusted to a Commissioner, whose charge comprised the four districts of Thanesar, Umballa, Ludhiana, and Ferozepore. The Cis-Sutlej Commissioner was sometimes under the orders of the Agent to the Governor-General, North-West Frontier, at Lahore, and sometimes directly under the Foreign Department of the Government of India. When the new Province of the Punjab was formed in 1849 the Cis-Sutlej Commissioner's charge was included in it. In 1862 the Thanesar district was broken up, part of it being transferred to Panipat, with which it formed the new Karnal district, and part to Umballa.

III.—The Jullundur Doab, Kangra, and Hazara.

Annexation of Jullundur Doab and Kangra.

13. The death of Ranjit Singh in 1839 was followed by anarchy in the Sikh State. In 1845 the selfish intriguers who ruled at Lahore in the name of the child Maharaja Dalip Singh, fearing the *khalsa* army which they were powerless to control, yielded to its cry to be led across the Sutlej, in the hope that its strength would be broken in its conflict with the Company's forces.* In the war which ensued the valour of the Sikh soldiery was rendered useless by the treachery of its leaders, and Lahore was occupied in February 1846. By the 3rd and 4th Articles of the Treaty signed on the 9th of March 1846.

* Their policy "was indicated by the old Sikh motto—'throw the snake into your enemy's bosom....' The snake was the evilly-disposed, violent, yet powerful and splendid, Sikh Army. It was to be flung upon the British, and so destroyed." (Memoirs of Alexander Gardner, Colonel of Artillery in the service of Maharaja Ranjit Singh, pp. 261-2.)

Maharaja Dalip Singh ceded all his territories in the *doab* between the Beas and the Sutlej and in the hill countries between the Beas and the Indus, including Kashmir and Hazara. Kashmir and Hazara were made over to Gulab Singh for a payment of seventy-five lakhs, but next year he induced the Lahore Darbar to take over Hazara and to give him in exchange territory near Jummoo. The tract between the Beas and the Sutlej was formed into the Commissionership of the Trans-Sutlej States, and put in charge of Mr. John Lawrence. It was divided into the three districts of Jullundur, Hoshiarpur, and Kangra. Three years later these districts and Hazara became part of the new province of the Punjab.

IV.—The Punjab west of the Beas.

14. After the *wazir* Raja Lal Singh had been banished for instigating Shekh Inam-ud-din to resist the occupation of Kashmir by Gulab Singh an agreement was executed in December 1846 between the British Government and the principal Sikh Sardars, by which a Council of Regency was appointed, which was to be controlled by a British Resident stationed at Lahore. Henry Lawrence was the first Resident, but his brother John more than once officiated for him. They had under them a staff of able assistants, and one of the duties on which the latter were employed when the second Sikh war broke out in 1848 was the making of summary settlements in the different districts under the control of the Darbar. On the 21st of February 1849 the *khalsa* army was finally broken in the battle of Gujrat; on the 30th of March the proclamation annexing the Punjab was read at Lahore, and Lord Dalhousie's despatch, dated 31st March, put the government of the province under a Board of Administration consisting of the two Lawrences and Charles Greville Mansel. The Board was abolished in February 1853, and its powers vested in a Chief Commissioner, under whom the principal administrative officers were the Judicial Commissioner and the Financial Commissioner. John Lawrence, the first and only Chief Commissioner of the Punjab, became its first Lieutenant-Governor on the 1st of January 1859.

Annexation
of the Punjab
west of the
Beas in 1849,
and adminis-
tration of the
province down
to 1859.

CHAPTER III.

DEVELOPMENT OF SETTLEMENT POLICY IN THE NORTH-WESTERN PROVINCES DOWN TO THE PERIOD OF THE ANNEXATION OF THE PUNJAB.

The Punjab settlement system brought from North-Western Provinces.

15. The settlement system of the Punjab was in its inception the system of the North-Western Provinces as it stood in 1849, and it is a curious fact that the deviation from that model has been less in the province which adopted it than in the province which gave it birth. In his despatch establishing the Board of Administration Lord Dalhousie indicated that a Revenue Code for the newly conquered territory would be found "in the four printed circulars of the Sadar Board of Revenue, North-Western Provinces, and the pamphlets published under the orders of the Lieutenant-Governor."

The pamphlets referred to were Thomason's "Directions for Settlement Officers and Collectors," which appeared in three parts between 1844 and 1848. But quite as important as these written instructions was the fact that the revenue policy of the Punjab was moulded by officers who had administered districts and made settlements in the North-Western Provinces. Of the three first members of the Board of Administration, two, John Lawrence and C. G. Mansel, were civilians trained in assessment and revenue work under Bird and Thomason, and, when Mansel left, he was succeeded by Robert Montgomery, who eleven years earlier had settled the Allahabad district. Altogether nineteen of the best of Thomason's officers were sent to the Punjab, and they brought with them some of their native subordinates to form the nucleus of the new establishments. The province in this way obtained ready-made a system which had been gradually evolved by the labours of many able officers in the districts between the Jumna and the Ganges, and a sketch of the growth of its settlement policy would be incomplete without a brief account of the process by which the model it adopted took shape in its original home.

Early settlements in North-Western Provinces, 1801 to 1803.

16. The "ceded provinces" and the "conquered provinces," as the districts now included in the North-Western Provinces were called, came under British rule in 1801 and 1803, respectively. As regards their revenue management they were till 1831 under the Board of Revenue at Calcutta, and it was the intention of Government to give them after ten years a permanent settlement. Meanwhile two triennial settlements and one quadrennial settlement were to be made, and thereafter the permanent settlement "was to be concluded with the same persons (if willing to engage, and if no others who have a better claim should come forward) for such lands as might be in a sufficient state of cultivation to warrant the measure on such terms as Government shall deem fair and equitable."*

These early settlements were very rough and ready proceedings. There were no field survey maps, no reliable returns of the cultivated

* Holt Mackenzie's Memorandum, paragraph 7.

area or of the crops grown, and no trustworthy records from which the profits of the landholder could be deduced. A Collector here and there might attempt to estimate the net produce of the land by calculating the value of the gross outturn and deducting the expenses of cultivation. But the ordinary procedure followed in the early years of the century was that described by Mr. Thomason's Chief Secretary, Mr. John Thornton, in Volume XII of the "Calcutta Review": "The early settlements.....were effected in a very easy and cursory way. The Collector sat in his office at the *sadr* station, attended by his right-hand men, the *kanungos*, by whom he was almost entirely guided. As each estate came up in succession, the brief record of former settlements was read, and the fiscal register for ten years immediately preceding the cession or conquest was inspected. The *kanungos* were then asked who was the *zamindar* of the village. The reply to this question pointed sometimes to the actual *bond fide* owner of one or of many estates, sometimes to the headman of the village community, sometimes to a non-resident Saiyyid or Kayath, whose sole possession consisted in the levying a yearly sum from the real cultivating proprietors, and sometimes to the large *zamindar* or *talukdar*, who held only a limited interest in the greater portion of his domain. Occasionally a man was said to be *zamindar*, who had lost all connection for years with the estate . . . though his name might have remained in the *kanungo's* books. As the *dicta* of these officers were generally followed with little farther enquiry it may be imagined that great injustice was thus perpetrated. Then followed the determination of the amount of revenue. On this point also reliance was placed on the *dawl* or estimate of the *kanungo* checked by the accounts of past collections and by any other offers of mere farming speculators which might happen to be put forward at the time. Mistakes of course occurred, and it was often necessary to re-adjust the demand even during the currency of the short leases then granted; but, on the whole, this part of the system succeeded better than might have been expected."

17. One great evil in these settlements was the extent to which engagements were taken from farmers. This was soon recognized to be an abuse, and was partially corrected as time went on. But a real dislike on the part of the landholders to undertake responsibility for the payment of a cash assessment frequently led to the offers of *talukdars* and farmers being accepted. Even where owners engaged, this as a rule only meant that a few of the leading landholders had been admitted as *sadr mutguzars* and allowed to make what arrangements they could for collecting from their co-parceners, who were styled in the revenue literature of the day the "under-tenants." There was no record to show what the rights and liabilities of these co-parceners were. The *sadr mutguzar* was called *zamindar*, and was treated as if he were the sole proprietor of the estate, however small his actual share might be. If once an engagement had been taken from him, the other landholders were only permitted to engage with his consent at a subsequent settlement. The rights of large bodies of peasant owners were thus overborne and were in imminent danger of destruction.

Rights of peasant owners overridden by farmers, talukdars and sadar mutguzars.

Yinous system of collection.

18. Bad as was the process of assessment, the means employed for collection were far worse. The most drastic process known to the Revenue Code was constantly and indiscriminately applied when villages fell into arrears, and the abuses of the sale law became the scandal of the administration. If the *sadar malguzar* made default the whole *patti* or estate for which he had engaged was put up to auction, and all private rights of ownership annulled in favour of the purchaser, who was very frequently the *tahsildar* or one of his underlings. Indeed, we are told that "by some strange misapprehension the rule applicable to cases of sale for arrears of revenue appears to have been extended not only to the sales of estates under decrees of Court for private debts, but even to the private transfers of the *sadr malguzars*." * The powerful machinery of a civilized Government was rapidly breaking up communities which had survived the crushing exactions of the petty tyrannies which it had replaced. The extent of the evil may be gauged by the extraordinary nature of the remedy applied with very partial success in 1821. In that year a commission was appointed with power to annul, should equity require it, any public or private transfer of land which had taken place before the 13th of September 1810.

Over-assessment and bad revenue management in Delhi territory.

19. In those parts of the Delhi territory which came under our direct management during the first quarter of the century, things were not a whit better. In the 5th Chapter of the Karnal Settlement Report Mr. Ibbetson has drawn a dark picture of the gross over assessment and fiscal mismanagement which prevailed in Panipat down to 1824, and which was only gradually corrected in the next 18 years. A similar tale of over-assessment and the breaking down of villages is told in Mr. John Lawrence's report on the settlement of the Rewari *pargana* of the Gurgaon district which he made in 1836. One reason which he gives for the imposition of extravagant demands is significant. He says:—"The *pargana* was in the first instance greatly over-assessed. The majority of the largest and finest villages were in the possession of persons of wealth and influence . . . These people were set one against another in order to raise the revenue, and in consequence of the feuds which existed among them, this was but too easily accomplished. Each endeavoured to outbid the other and enhance the assessment of his rival. This had the effect of raising prodigiously the revenue of all these villages."†

It was perhaps fortunate that a great part of the Delhi territory did not come under our direct revenue management till wiser methods had been learned by painful experience.

Holt Mackenzie and Regulation VII of 1832.

20. The man who more than any other drew the revenue system of Northern India out of this quagmire was Holt Mackenzie. In 1819, when Secretary to the Government of India, Territorial Department, he wrote an admirable memorandum in which he described

* Holt Mackenzie's Memorandum, paragraph 571.

† Compare Mr. (now Sir William) Muir's remark as to an early settlement of part of Bundelkhand, which became notorious in the North-Western Provinces:—"The settlement of Mr. Warid resembles an auction in which the highest bidder was sure of his object." (Muir's Settlement Report of Kalpi *pargana*, paragraph 23.)

in calm but forcible terms the failings of the past land revenue administration of the North-Western Provinces and sketched with clear insight the reforms required. His proposals were accepted and embodied in Regulation VII of 1822, which laid the foundation of the existing system of land revenue settlement in the North-Western Provinces and the Punjab, and Regulation XI of 1822, which swept away the worst features of the sale law. The main points of Holt Mackenzie's plan were a moderate assessment based on adequate enquiry, an exhaustive record of rights, and full protection to non-engaging members or village communities.

21. The last object was secured by providing that the fact that a person had not hitherto joined in the settlement lease should be no bar to his being admitted to engage in future, and by taking power in those cases in which the co-parceners did not become jointly responsible to make what we should now call a sub-settlement with them determining exactly the amounts which they should pay to the farmer, *talukdar*, or *sadr malguzar*. At the same time their interests were protected from forfeiture in consequence of the default of the *sadr malguzar*.

Protection of rights of peasant owners.

22. A very minute enquiry regarding the extent of the rights and interest of every person sharing in the ownership of the soil was to be made, and the rates of rent demandable from all resident tenants, whether possessing the right of hereditary occupancy or not, were to be carefully recorded. The Collector was given power to decide all cases connected with land brought by persons in possession of the right claimed. His decision, even when upheld by the Board of Revenue, was not indeed final, as the defeated party might bring a regular civil suit in the *Zillah* Court. But an immense step forward was taken when disputes regarding rights in land were in the first instance submitted to an officer whose duties forced him to make a careful study of the peculiarities of Indian tenures, and who could hear the cases in the village in the presence of the assembled brotherhood. It is the great merit of Holt Mackenzie's scheme that it moved every part of settlement work from the *kachahri* to the camp.

Record of rights to be framed after exhaustive local enquiry.

23. The preamble to Regulation VII of 1822 declares that "a moderate assessment being equally conducive to the true interests of Government and to the well-being of its subjects," the officers engaged in revising the settlement were to aim not at "any general and extensive enhancement," but at "the equalizing of the public burthens." The demand was to be "fixed with reference to the produce and capabilities of the land" (Section 7) and the Government share of the rental, which, following the precedent of the permanent settlement of Bengal, had been fixed at 91 per cent. by Regulations IX and X of 1812, was reduced to five-sixths. This standard was, however, only to operate in case of enhancements, any abatement of the existing demand was only to be allowed "on the clearest grounds of necessity." The data on which the assessment of an estate was based and the reasons for the actual demand imposed were to be embodied in an English village statement,* which is the

A moderate assessment to be based on careful enquiry.

* Holt Mackenzie's Memorandum, paragraph 637.

germ of our present village note-book, and in submitting these statements for confirmation, the Collector was to forward a *pargana* report stating the general results of his enquiries into land tenures when framing the record of rights, and the information he had acquired regarding the agriculture of the country, the condition of its inhabitants, and the character of the institutions prevailing among them.*

Failure of the
scheme.

24. The plan was a masterly one, but it fell for the time being by its own weight. The procedure contemplated was much too elaborate. But in any case to make a record of rights for the first time in a country where the interests of different persons in the land were of so complex and often of so doubtful a character was an immense undertaking, and the task became hopeless when it was entrusted to Collectors fully occupied with the ordinary work of district administration. Ten or twelve villages were taken up at a time, and it was found after eleven years that nowhere was the settlement nearly finished, and that the periods regarded as necessary for its completion in different districts varied from three to sixty years.

Two ways of
determining
the land revenue
assessment.

25. Nor was the assessment work practically successful. There are two ways of determining the land revenue just as there are two ways of assessing the income-tax. In both cases a standard has been fixed by Government. If the rental of the landowner or the profits of the tax-payer are certainly known the matter is simple. A Treasury Officer finds no difficulty in taxing an official's salary, and a Settlement Officer can easily assess land which is cultivated by tenants paying in cash, if the rents are honestly recorded. But accounts of the income derived from trade or from land may be untrustworthy, or so complicated that it is almost impossible to unravel them. A money-lender may receive his payments and a landlord may collect his rents in grain, and even if the amounts realized can be determined, it may be hard to calculate their real money value. In the case of land farther difficulties arise when the owners themselves till most of their fields and let the remainder to tenants at rents which are customary rather than competitive. When a Collector finds it impossible to assess a shop-keeper by an examination of his books and a minute calculation of profit and loss, he resorts to a more rough and ready process. He finds out what the man has paid in former years, and enquires whether there has been any apparent change in his circumstances since the last assessment, or whether there is anything to indicate that his income has been hitherto under-estimated. Has he spent lavishly on the wedding of his son or built for himself a finer house? What is the opinion of respectable neighbours and of the officials who are personally acquainted with his circumstances as to the amount of taxation which he may fairly be called upon to pay? A similar process may be followed in assessing the land revenue of an estate, though the enquiry in this case is naturally much more complicated. An assessment then may be based either on an attempted calculation of net assets or on what are called "general considerations." Or both

*Holt Mackenzie's Memorandum, paragraph 689.

processes may be followed and the result of the one used to check the result of the other.

26. In the third decade of the century cash rents were apparently by no means uncommon in the North-Western Provinces, but the record of them by the *patwaris* was untrustworthy. * Assessment proposals were not based on rent data, but were supported by elaborate but unconvincing calculations of the gross produce and its value, and, after deducting from this the wages of labour, the profits of stock, and the percentage of the net assets allowed by the law to the landowner, the residue was assumed to be the share of Government. To quote again from the paper of Mr. John Thornton referred to in paragraph 16 :—

"Too much detail was required on all points. In determining the revenue especially broad principles were liable to be lost sight of in the intricacies of a laborious calculation. Arbitrary rates were applied to innumerable arbitrary gradations of soil. No positive objection could be made to any step of the process, but no faith could be placed in the result."

27. When Regulation VII of 1822 had been in force for eleven years an amending Act, Regulation IX of 1833, was passed. This is the law under which the Punjab settlements before the passing of the first Land Revenue Act, XXXIII of 1871, purported to be made.† It would have been more correct to say that they were made under Regulation VII of 1822 as amended by Regulation IX of 1833. The main provisions of the new law rescinded "so much of Regulation VII of 1822 as prescribed or has been understood to prescribe—

- (a) that the amount of *jama* to be demanded from any *mahal* shall be calculated on an ascertainment of the quantity and value of actual produce or on a comparison between the cost of production and value of produce ;" and
- (b) that the judicial investigation of claims connected with rights in land shall be conducted simultaneously with the assessment of the revenue.

For the future the Governor-General in Council was to determine the order in which these matters should be disposed of.

28. In the next eight years the revision of the settlement of the North-Western Provinces was nearly completed. During this period Robert Merttins Bird was the Member of the Board of Revenue in charge of settlements, and he stamped his own ideas on the young Settlement Officers whom he chose and through them on the work. Four at least of the men who moulded the early settlement policy of the Punjab, Lawrence, Montgomery, Edmonstone, and Thornton,

* Mr. (now Sir) Auckland Colvin writing in 1872 thought that even between 1822 and 1833 assessments could have been based on rents. "Eleven years from 1822 to 1833 have already been consumed in attempting by elaborate calculations to ascertain what the landlord's assets should be. It was not till nearly 1833 that it occurred to the Government to ascertain what the assets actually were." (Memorandum on the Revision of Land Revenue Settlements in the North-Western Provinces, paragraph 1.)

† Strictly speaking Regulation VII of 1822 and Regulation IX of 1833 were not in force in the Punjab.

in settlements under Reg. VII of 1822 assessment proposals supported by elaborate attempts to calculate net assets.

Reg. VII of 1822 amended by Reg. IX of 1833.

Sir's influence on settlement policy.

learned in his school, and with Donald McLeod, George Barnes, Charles Raikes, John Morris and Richard Temple, served under his most distinguished pupil in revenue matters, James Thomason, who became Lieutenant-Governor of the North-Western Provinces in 1843. Thomason's relation to Bird is well expressed by Sir Richard Temple in his sketch of Thomason's Life (pages 86-87).

(Bird) "was the forerunner into whose labours Thomason entered, the pioneer, the originator, the inventor, whose work Thomason took up, carried on to its conclusion, and rendered fully effective." Bird's own description of his system is contained in the Settlement Circular issued by the Board of Revenue in 1839, which is the first of the four Circulars referred to in Lord Dalhousie's despatch. But it will be better to draw our account of the scheme from the masterly exposition of it given by Thomason in the "Directions for Settlement Officers." Few Punjab officers probably referred to the Circular, but all studied the "Directions."

Survey and record of rights.

29. All settlements were to be made and reported on separately for each *pargana*. The first operation was the laying down of village boundaries, a matter in those days often of great difficulty, and one of the first importance for the peace of the country. As soon as this was effected the topographical survey of the villages by the professional Survey Department on the scale of four inches to the mile could proceed. The Survey Officer also superintended the cadastral or field survey made by *amins* after the native fashion, but the maps (*shajras*) and field registers (*shasras*) which they prepared were also checked by the Settlement Officer and his subordinates. The contents of the settlement records were not very different from those of the records afterwards framed in the Punjab under Act XXXIII of 1871.

Assessment based mainly on general considerations.

30. The Circular and the "Directions" both contemplate an assessment based mainly on general considerations. The proper demand for each *pargana* was to be determined by a careful enquiry into the resources and past revenue history of the estates comprised in it more than by any elaborate attempt to ascertain the net assets of the landowners and take a definite proportion thereof as the Government share.*

Thomason's plan of assessment.

31. This fact is obscured by the additions made to the text of the "Directions" in the Punjab edition prepared by Mr. Barkley in 1875. It is well therefore to quote from the edition published in 1850.

Paragraph 47.—"The object of the fiscal part of the settlement is to fix the demand . . . for a certain period of years . . . within such limits as may leave a fair profit to the proprietors and create a valuable and marketable property in the land."

Paragraph 48.—"This end cannot be attained with certainty by any fixed arithmetical process or by the prescription of any rule that a certain portion of the gross or net produce shall be assigned to the Government and to the proprietors."

* More attention, however, seems in fact to have been given to the collection of rent data and the calculation and rent rates than the extracts given in paragraph 31 would lead one to suppose.

Paragraph 49.—"If the net produce of any one year or any given number of past years could be determined, it would afford no certain guide to the produce of years to come. The future produce may be more, if there is waste land to come into cultivation, if the former system of cultivation were faulty and expensive, if the products are likely to come into demand in the market, or if the opening out of new channels of commercial intercourse is likely to improve the local market. The future produce may be less, if the reverse of all these is the case."

Paragraph 50.—"Not only would the actual ascertainment of the net produce of an estate be a fallacious basis on which alone to found any certain determination of the demand, but it is in itself often most difficult to accomplish, and the attempt to effect it is likely to produce many serious evils. In villages where the collections are in kind, or where the proprietors cultivate themselves and pay the *jama* by a *bachh* or rate upon their *sir* land, it is almost impossible to ascertain either the net or gross produce with any certainty. When once it is known that the Government demand is to be limited to a fixed portion of the proved produce there is a general combination to deceive and mislead the Settlement Officer. Village accounts are forged or the true ones suppressed, falsehood and perjury are unhesitatingly resorted to." * * *

Paragraph 51.—"Still the Settlement Officer should not neglect any opportunities that present themselves for ascertaining the net produce of every estate for a single year or for any series of years, but he should not harass himself to attain accuracy in this respect, nor, when he fancies that he has ascertained the actual net produce, should he treat this as any certain basis on which to found his settlement. It is better to acknowledge at once that the operation is not one of arithmetical calculation but of judgment and sound discretion, and to proceed openly on that assumption. It is necessary therefore to point out the object which the Settlement Officer should keep in view and the means which he has for attaining the proposed end."

82. Thomason went on to say that Government should not demand more than two-thirds "of what may be expected to be the net produce to the proprietor during the period of settlement." The five-sixths net assets standard laid down in Regulation VII of 1822, was still in force when the Settlement Circular of 1839 was issued. But it was lowered to two-thirds in the first edition of the "Directions for Settlement Officers" which appeared in 1844. After declaring the standard of assessment and giving a definition of net produce which is substantially the same as that of net assets in the Punjab Settlement Instructions of 1893 (see Appendix I) Thomason proceeded:—

Standard of
assessment
and assess-
ment guides.

Paragraph 53.—"In order to enable him to come to a correct opinion on the subject the Settlement Officer has an accurate return of the cultivated and cultivable area of the village, of the irrigated and nonirrigated land, and of the different kinds of soils Except in a newly acquired country the Settlement Officer has also the experience of past years to guide him, and this should always be insured by a

memorandum from the office not only of past settlements and collections, but also of everything bearing on the condition of the village, such as previous litigation, . . . price realized if ever brought to sale, mortgages, farming leases, &c., &c. He may also know pretty nearly the net produce or gross rental of the village under settlement, or of several in the same tract with which he may compare it. He knows the character of the people, the style of cultivation, the capability of improvement, the state of the market for the produce. He has to aid him the experience of past years, the opinions of the *pargana* officers, and the estimate of neighbouring *zamindars*."

Paragraph 54.—"All this information he will lay himself out diligently to collect by personal inspection of the country, by free communication with the people, and by careful enquiry from every person and in every quarter whence he is likely to derive information. Such of his information as is capable of being exhibited numerically and compared he will reduce to a tabular form in such manner as is best calculated to bring the corresponding facts well under his eye together. He will group the villages in his table according as he may find them placed in similar circumstances or subject to similar influences."

Paragraph 55.—"Great assistance may be obtained from the following process. A rough *pargana* map is formed . . . Upon this map the Settlement Officer before commencing his assessment notes down the rate at which the old *jama* falls on each village, so that a single glance may show where any discrepancy exists in the rates paid by neighbouring villages. On such a map, moreover, lines may be drawn or colouring used to point out where any marked change takes place in the quality of the soil, for instance where the low and moist *khadir* ceases and the high *bangar* begins, or where the level and uniform plain rises into an uneven and sandy tract, the number and depth of the wells, population, and numerous other interesting and important particulars may be noted within the area of each village in the map. A map thus prepared and gradually completed during the period that the Settlement Officer is making his personal survey of the *pargana* cannot fail to be of the greatest use in fixing the future assessment"

Paragraph 58.—"The Settlement Officer will find it prudent not to fix his demand finally at once, but having roughly assumed at first what seems in each case to be fair, thence to determine the new *jama* of the *pargana* by taking the total of these, and then by the reverse process to re-distribute either himself or by the help of others the *pargana* total over the several villages. Respectable *zamindars* may often be advantageously consulted on the comparative assessment of two villages with which they have no concern. In the end he will propose the result of his deliberations to the proprietors themselves and be guided in his ultimate decision by the circumstances under which they may accept or reject his terms."

Warnings
against prob-
able mistakes
in assessment.

33. Mr. Thomason proceeded to offer some general warnings which may be thus summarized—

(1) It is a more fatal error to over-assess than to under-assess

- (2) Too much stress should not be laid on the former assessment of, or even the former collections from, an estate.
- (3) It must not be too readily assumed that the demand is fair because the proprietor accepts it.
- (4) Too great a desire to maintain equal averages is a mistake.
- (5) Good and bad cultivators cannot be assessed alike, but there is a strong tendency to assess the former too heavily and to let off the latter too easily.
- (6) Caution is required against increasing the demand too rapidly.

34. The first series of settlements made in the North-Western Provinces under Regulation IX of 1833 were far better than any that had preceded them. Their defects were such as resulted naturally from the attempt to carry out very rapidly a difficult and complicated piece of work. The survey maps were usually mere skeleton plans without topographical details, and the *shajras* were rough, and the records often imperfect. But the rights of the great body of peasant owners were for the first time defined and safeguarded. Mr. Vincent Smith in his Settlement Officer's Manual for the North-Western Provinces writes with reference to the assessments :—

Character of
first N.-W.
Provinces set-
tlements under
Reg. IX of 1833.

"There was little or no real enquiry into the real rental assets of the time Mr. Thomason indeed formally declared that 'it is impossible to fix what is the fair share of the assets of a *mauza* which should be taken as the Government demand The Government *jama* is not necessarily a definite portion of the assets.' Many officers therefore working on the principle thus frankly expounded, though, in accordance with the rules of the Board of Revenue, they framed sets of rent rates, in practice utterly disregarded their rates and assessed without regard to the valuation obtained by applying the rates; and some officers who did so, for example, Messrs. Muir and Allen in Bandelkhand, were among the most successful. But many officers made use of the rates arrived at by summary enquiry and were misled by them."*

35. In the settlements of the districts included in the Delhi territory made between 1837 and 1844 no attempt was usually made to frame rent rates for the simple reason that rents hardly existed, tenants then and for long after paying a rateable share of the Government demand just as if they had been owners. In Rewari indeed John Lawrence assumed rent rates, but he remarked that "the rent and the revenue is (*sic*) so mixed up that it is difficult to ascertain with that degree of accuracy which would serve any practical purpose what should be estimated as one and what the other." His description of the way in which he actually made his assessment is interesting: "After examining all the villages I classed them into such as were considered highly, moderately, and lowly assessed, and by a rough calculation of the probable increase and decrease in the first and last was enabled to determine the proper *jama* for the whole

settlements
in Delhi terri-
tory now in-
cluded in Pan-
jab.

* I have allowed this quotation to stand, as it is taken from a work of authority, but Sir William Muir has informed me that rent data formed a much more important element in these settlements than Mr. Vincent Smith's statements imply.

pargana. Having fixed rates for each class of soil and irrigation into which the land had been divided, and having ascertained that the value of the whole did not exceed the proposed *jama* I applied the rates " (to the areas of the different estates). " The result enabled me to correct my rates until I obtained such as applied fairly to villages moderately assessed, and by them the assessment of all the *mauzas* was finally calculated." This is exactly the method recommended by Bird in the Settlement Circular of 1839. The general result of the settlements in the Delhi territory was a large reduction in the demand.

Term of settlements.

36. The term of most of the North-Western Provinces settlements was fixed by Act VIII of 1846 at thirty years or upwards. The only exception among districts now included in the Punjab was Mr. Brown's settlement of Hissar, of which the term was twenty years.

Main features of settlement policy received by Punjab from N.W. Provinces.

37. The main features of the settlement policy which the Punjab received from the North-Western Provinces were :—

- (a) A proper field survey with the results embodied in a map and field register.
- (b) A full enquiry into the rights and liabilities of all persons having an interest in the soil, and the record of these rights and liabilities in permanent registers.
- (c) A moderate assessment based more on general considerations than on an attempt to deduce the demand from an exact calculation of the landlord's net assets and the share thereof claimable by Government.

CHAPTER IV.

THE SIKH REVENUE SYSTEM.

38. Before sketching the growth of Punjab settlement policy it will be well to give a brief account of the Sikh revenue system. The Sikhs usually took a fixed share of the produce from the cultivators except in the case of crops such as sugarcane, cotton, and tobacco, which could not conveniently be divided and for which money rates were charged. This is equally true of the ruler of the Punjab and of the pettiest Sikh Chieftain to the south of the Sutlej. Instead of actually dividing the grain at the threshing floor (*batai*) the plan of appraising the State's portion of the outturn by inspection of the crop (*kan* or *kankut*) was often adopted, and it was common for the officials who collected the revenue to oblige the cultivators to purchase the Government share at prices in excess of the market rates. In the Punjab between the Indus and the Sutlej, except in the territory governed by Diwan Sawan Mal, the State claimed from one-third to two-fifths of the crop, but for land with good natural advantages as much as one-half was taken. At least these were the recognised rates and the villagers had to bribe the appraising officers to take less. The rates in the Cis-Sutlej States were lower on the whole. The demand was increased by the levy of numerous cesses (*abwab*), of which formidable lists are given in some of the old settlement reports. Practically no margin was left for rent, and *qua* revenue cultivators of all classes were in a large part of the country treated alike, except a few leading men in each village, whose services were secured by giving them under the name of *inam* cash allowances, or a percentage of the ruler's share of the produce, or lower rates of *batai* for their own fields, or grants of land. In some parts of the province, however, the Sikhs had, especially when they tried cash assessments, to allow the leading men or *maliks* to engage, and the distinction between landowner and tenant was a real one. Joint responsibility for the payment of the revenue was not enforced. The revenues of villages and even of large tracts were sometimes leased at fixed sums to farmers, and there were many large *jagirs*. Farmers and *jagirdars* were left to make their own arrangements with the cultivators. Cash assessments were occasionally made, the most famous being the very equitable one introduced by Mier Rup Lal in the two plain districts of the Jullundur Doab, which he governed from 1832 till Ranjit Singh's death in 1839.

39. Under such a system everything depended on the local governor or *nazim* and the *kardars* under him. So long as he sent enough money to Lahore there was little enquiry as to his methods of Government. Mr. Barnes' description of the Sikh administration of Kangra is worth quoting:—

"The *nazim* was not only intrusted with the entire receipts . . . but he was likewise responsible for all disbursements, the fiscal, military, and miscellaneous charges were all paid by his authority out of the gross income. There was no stated time for rendering . . . accounts to the State, sometimes two or three years would . . . elapse before

Land revenue under the Sikhs.

Their administrative system.

he was called upon to give an explanation of his stewardship. But he was obliged to be always prepared to give up his papers and to pay the balance whenever Government might demand an adjustment. Over every *pargana* was appointed a *kardar*, who derived his appointment from the *nazim*. Sometimes (the *kardars*) undertook the farm of their several jurisdictions taking their chance of remuneration in the opportunities for extortion which their position conferred upon them. In such a case the *kardar* held himself responsible for all the collections and disbursements the people were literally made over for a given period to his mercy, and the rapacity of the *kardar* was limited only by his discretion. In most cases the *kardar* received a personal salary of Rs. 700 or Rs. 1,000 a year. Of course the mere pay was not the only inducement to accept office. Under every native Government there are certain recognized perquisites. which are at least equivalent to the fixed emoluments, and under so lax a system the official was moderate indeed who did not overstep these reasonable limits. A *kardar* seldom stayed more than three years. He obtained his office probably by the payment of a large propitiatory bribe, and the same agency by which he had succeeded in ousting his predecessor was open to others to be directed against himself. Occasionally the people would repair in formidable bodies to Lahore and obtained the removal of an obnoxious *kardar*. The *kardar* was a judicial as well as a fiscal officer. Of course his fiscal duties were the most important. His chief business . . . was to collect revenue, and his daily routine of duty was to provide for the proper cultivation of the land, to encourage the flagging husbandman, and to replace, if possible, the deserter. His energies were entirely directed towards extending the agricultural resources of the district, and the problem of his life was to maintain cultivation at the highest possible level, and at the same time to keep the cultivator at the lowest point of depression." (Barnes' Settlement Report of Kangra, paragraph 326 *et seq.*).

Diwan Sawan
Mal's revenue
system.

40. Diwan Sawan Mal was the greatest of the Sikh Governors and a revenue farmer on a very large scale, paying into the Lahore treasury nearly twenty-two *lakhs* for the territory subject to his control, which embraced the present districts of Mooltan, Muzaffargarh, and Dera Ghazi Khan and parts of Montgomery, Jhang, and Dera Ismail Khan. He was an oriental ruler of the best type, and did much to restore to prosperity a country which had been desolated by a century of anarchy. He induced the people to combine to dig new, and restore old canals, and brought in cultivators from neighbouring States. He encouraged the sinking and repair of wells by giving favourable leases. A man who constructed a number of wells and settled cultivators was rewarded by being allowed to hold the whole area of one well or a part of the area of each well revenue free. Following the example of the Muhammadan rulers who preceded him in Mooltan, Sawan Mal levied a fixed cash assessment on each upland well. For wells and *ghalars* in the river-ain tracts leases for a fixed cash demand were sometimes given, but even then the finest crops, such as cane or indigo, paid special rates. A normal well area was fixed according to the circumstances of each

locality, and any cultivation in excess of that limit was charged for at a fixed money rate per *bigha*. In some places the demand varied according to the number of oxen employed on the well and was remitted when the well was deserted. For flooded lands a moderate share of the produce was taken in kind or occasionally cash crop rates were charged. The measurements were made at the time of harvest and the rates were levied on ripened crops. The share of the State was pitched especially low in the case of new cultivation. The Diwan's system was well suited to the agricultural conditions of the country under his rule, and it is interesting to note that experience has led us there in many cases to methods of assessment very similar to those which he adopted.

41. The Sikhs were anxious to increase the revenue by extending cultivation and at the same time to diminish the influence of the ancient landowning tribes and ruling families. With these objects they effected in some parts of the country a great, and on the whole beneficent, revolution in landed property by founding in the extensive waste lands of the older estates numerous settlements of industrious cultivators of lower castes. The conflicting claims of the old lords of the soil and the new landholders raised difficult questions when our first records of rights were framed.

Measures
taken to ex-
tend cultiva-
tion.

CHAPTER V.

SUMMARY SETTLEMENTS.

Early summary settlements.

42. In the Cis-Sutlej States when the villages held by any chief lapsed for want of heirs they were summarily assessed for short periods. These settlements were generally most oppressive. This is not wonderful, as the common way of making them seems to have been to calculate the average money value of the Sikh collections for a short term of years, and, after striking out the cesses and allowing a deduction of 5 per cent. for *inam*, to take the balance as the Government demand. It was not realized that a fixed cash assessment must be far lower than revenue paid by division of crops and therefore fluctuating automatically with the character of the seasons. The revenue management was extremely bad, and excessive demands were wrung from the people by harsh and often illegal methods. The summary settlements of the Jullundur *Dab* made in 1846 by John Lawrence and his Assistants were much more reasonable, especially in the two plain districts where the Settlement Officers were a good deal influenced by their knowledge of the success of Misr Rup Lal's assessments. Nearly the whole of the Punjab west of the Beas, with the exception of the districts included in the governorship of Diwan Sawan Mal and his successor Diwan Mulraj, was summarily settled in the cold weather of 1847-48 by the Assistants of the Resident at Lahore. The work was done hastily by young officers with no previous settlement experience, with no measurements to help them, and with only such local knowledge as they could gain in the course of hurried tours. The collections of the past few years as shown in the *Darbar* accounts were taken as the main guide to the amount of the new assessment, but abatements of varying amount were allowed. The districts which had not been assessed before the outbreak of the second Sikh war were put under summary settlement shortly after annexation. These assessments were makeshifts at the best, and though they were on paper at least a good deal lighter than the demands which they superseded, they broke down with the extraordinary fall of prices which began in 1851. The establishment of a strong Government and a succession of very favourable seasons gave a great impetus to cultivation, and this was increased by the return to the plough of the soldiers of the *khaka* army. Grain in consequence became a glut in the market. In 1851 and 1852 wheat fetched only half as much as the average price of the five years before annexation.

Later summary settlements.

43. In 1852 and the next few years it became necessary to revise the summary settlements in districts in which the operations of the first regular settlement had not been started, as the demands first imposed could not be maintained in the face of the heavy fall of prices. In some districts a third summary settlement was made, in Peshawar there were even four, the last of which, though only made for five years, continued in force for eighteen. For many years it

was considered inexpedient to put the frontier districts under regular settlement, and Muzaffargarh was treated in the same way. The last district to be placed under regular settlement was Simla (1881—1884).

44. A summary settlement is defined in the first Land Revenue Act, XXXIII of 1871, as "a provisional settlement made pending a first regular settlement." Legally the chief difference between the two lies in the fact that no presumption of truth, such as is attached to entries in records of rights prepared at regular settlements (Section 18 of Act XXXIII of 1871), belongs to similar entries made at a summary settlement. An officer making a record of rights at a first regular settlement could alter any entry made at a summary settlement simply on the ground that he considered it incorrect. An officer making a re-settlement under Act XXXIII of 1871 had no such power with reference to the entries in records of rights framed at a first regular settlement (Section 19 of Act XXXIII of 1871). In some of the summary settlements there was not even the roughest sort of *khewat* to show how the revenue was distributed over holdings, in most there was no attempt at a field measurement. Some of the later summary settlements on the other hand were much more elaborate proceedings. There was, for example, little to distinguish such a summary settlement as Captain Hector Mackenzie made of the Leiah and Bhakkar *tahsils* in 1862 from a regular settlement.

Difference
between sum-
mary and re-
gular settle-
ments.

CHAPTER VI.

DEVELOPMENT OF SETTLEMENT POLICY IN THE PUNJAB, 1846—1897.

History of
Punjab settle-
ments divided
into five peri-
ods.

45. The history of Punjab settlements during the past fifty years may be roughly divided into five periods. The first extending from 1846 to 1863 begins with the settlement of the districts in the Cis-Sutlej and Trans-Sutlej territories after the first Sikh war and ends with the appointment of Mr. Edward Prinsep as Settlement Commissioner. The second covers the years 1863—1871, during which Mr. Prinsep held that office, and terminates with the passing of the first Land Revenue Act, XXXIII of 1871. The third occupies the years 1871—1879, during which Mr. (now Sir James) Lyall was Settlement Commissioner. The fourth, lasting from 1879 to 1889, is marked by the changes in settlement and revenue procedure introduced by the late Colonel Wace as Settlement and Financial Commissioner and finally embodied in the second Land Revenue Act and the rules under it. The fifth extends from 1889 to the present day. As Financial Commissioner from 1879 to 1883 and as Lieutenant-Governor from 1887 to 1892, Sir James Lyall directly controlled the settlement policy of the province, and the influence of his views was strongly felt throughout the fourth and fifth periods.

I.—First period of Punjab Settlements, 1846—1863.

Settlements
made in first
period.

46. During the first period the whole of the territory included in the Punjab before the mutiny, with the exception of the Simla and Muzaffargarh districts and the six frontier districts, was put under regular settlement. The settlements east of the Beas and Sutlej except that of Ferozepore were all begun before, and finished soon after, the final overthrow of the Sikh Government in 1849. The work in the districts in the centre and south-west of the province was completed before or shortly after the mutiny. In the north-western districts it was greatly retarded by the events of 1857, and the settlements of Rawalpindi and Jhelum were not reported till 1864, while that of Shahpur lingered on to 1866. Of the districts transferred from the North-Western Provinces after the mutiny Hissar was re-settled, and Sirsa settled for the first time during this period. Several of the settlements were made by officers who were carrying on at the same time the ordinary administration of their districts.

Terms for
which settle-
ments were
made.

47. Following the example of the North-Western Provinces a term of thirty years was granted in the districts east of the Beas and Sutlej, except in Kangra, Hissar, and Sirsa, where it was considered inexpedient to fix the demand for more than twenty years. Lord Dalhousie, looking for a rapid growth of the resources of the country, wisely ordered the settlements of the districts west of the Beas to be made for ten years only. Some of the settlements effected towards the close of the first period were, however, sanctioned for somewhat longer terms, and in few, if any, of the districts was the

currency of the first regular settlement actually limited to the short period originally intended.

48. The assessments were to a still greater degree than those made in the North-Western Provinces after the passing of Regulation IX of 1833 based on general considerations. The standard of assessment was recognized to be two-thirds, and at the end of the period one-half, of the net assets. Mr. John Colvin, the Lieutenant-Governor of the North-Western Provinces, reduced the standard there to "about one-half" in 1855,* and this change was accepted a few years later as applicable as a matter of course to the Punjab also.† But the assessments were not founded on any attempt to determine with exactness by the help of rents what the amount of a standard revenue demand really was. Rents, which in the settlement literature of the day meant cash rents, were common enough in the North-Western Provinces, but it was considered impossible to get a trustworthy record of them before the announcement of the new assessment‡ and rent rates were therefore sometimes of little value. In the Punjab officers excused themselves from calculating "rent rates" at all because rents hardly existed. Rents taken by division of crop were in many places, though not everywhere, clearly the creation not of ordinary economic causes, but of the recent action of the State in substituting a fixed cash assessment for a fluctuating share of the produce. The dues which the landowners received from their tenants were simply the equivalent of the revenue in grain which the Sikh *kardars* had taken from the actual tillers of the soil. Hence they were not looked upon as rents in the true sense of the word, and, when produce estimates were framed, a fraction of the gross produce, generally one-fourth, was assumed as the share of Government throughout a whole district with small reference to the varying *batai* rates which actually prevailed. But many officers did not think it necessary to frame any such estimates, and their failure to do so was not regarded as a matter of any moment by the controlling authorities. Sir John Lawrence ordered their preparation in the Montgomery settlement (1852—1858) to be stopped. At the very end of this period Captain (afterwards Sir William) Davies in Shahpur drew up village produce estimates exactly on the present lines, but the Commissioner, Mr. E. L. Brandreth, thought that this was a fallacious method of estimating the rental, the Financial Commissioner, Colonel Lake, remarked that "in working out . . . a produce *jama*, or an assessment based upon the estimated yield of the land, gross errors are likely to be made; and the result thus obtained is chiefly of use for testing and correcting the estimates formed by independent enquiries conducted in other ways," while the Lieutenant-Governor, Sir Donald McLeod, "seeing how liable to error are all the detailed methods of

Assessments based on general considerations.

* See Rule XXXVI of the Instructions for the revision of the settlement of the Bahawalpur district. Some of the most important of these rules and of the Gorakhpur instructions issued in 1856 are quoted in Appendix I.

† Financial Commissioner's Book Circular LII of 1860, paragraph 7, and Financial Commissioner's No. 3229, dated 17th September 1864, to the Settlement Commissioner.

‡ See correspondence between Board of Revenue and North-Western Provinces Government quoted on pages 147—150 of "Directions for Settlement Officers," edition of 1858.

ascertaining net proceeds," thought that perhaps the best criterion of Captain Davies' settlement was to compare it with those made in other tracts, remembering the special circumstances of the parts of Shahpur which he assessed. Thus where a produce estimate was framed it was only treated as one test among several, and by no means the most important test, to apply to the proposed assessment. The difference in the value of the various classes of land was determined by enquiry from the landowners, by reference to any cash revenue rates used by the Sikhs, and sometimes by the making of a few experimental cuttings.

Soils and assessment circles.

49. In framing revenue rates regard was rarely paid to natural varieties of soil. Lands were merely classed according to their adventitious qualities as well-irrigated or canal-irrigated, flooded or dry. But assessment circles were smaller than at present, and estates within circles were often arranged in several classes. This device of classes within circles was held to be open to considerable objection, but it had at least the result of indirectly recognizing soil distinctions.

Assessment guides.

50. Great stress was laid on the working of the summary settlements. Villages were sometimes grouped with reference to their past revenue history as highly, moderately, and lightly assessed. The rates paid by estates of the second class gave a clue to the rates which would probably be suitable as general average rates. The opinions of native officials and of respectable landowners were weighed, those of the latter being considered specially useful as regards the distribution of the gross assessment over estates. Statistics of cultivation, irrigation, population, ploughs, wells, and other matters throwing light on the economic condition of each estate and circle were tabulated. Towards the close of the period the statistical enquiry became under Mr. Prinsep's influence exceedingly thorough, and elaborate tables and maps were prepared with the object of furnishing the assessing officer and his superiors with a complete comparative view of the state of different villages and circles.

Assessment of different classes of land.

51. The importance of testing the real capacity of the wells and not trusting to the *Khasra* entries for the determination of the irrigated area was early recognized,* but the means for reaching accurate conclusions on the subject which we now possess in a continuous record of crops did not then exist. Of the present perennial canals the only one at work was the Western Jumna Canal, the irrigation from which was almost entirely confined to the districts of the Delhi territory, which remained part of the North-Western Provinces down to 1858. The old Hasli Canal in Gurdaspur had not yet been superseded by the Bari Doab Canal. On the lands watered by the Western Jumna Canal fluctuating water-rates† were levied, but the *nakri* land revenue assessment was fixed. In fact under the contract system the demand for water-rates in many estates was

* See, e. g., paragraph 10 of Chief Commissioner's Review of Ludhiana Settlement Report, page 63 of Extracts from Reports on the Settlement of the Thanesar District and page 22 of Davies' Amritsar Settlement Report.

† Corresponding to the present occupiers' rates, see Chapter XXVI.

also fixed for a series of years. On the Inundation Canals in Mooltan an approach was made to a fluctuating assessment by making part of the revenue of canal villages remissible, the intention being that, in case of a failure of supply in any canal, a general remission at so much per cent. should be given in all the estates which it watered. In Montgomery, Mr. Vans Agnew wished to make the *nahri* assessment fluctuating but was overruled. The demand was divided "between land rent and *abiana** in such proportion as to represent with proximate correctness their relative values, the assessment being at the same time fixed at so moderate an amount that no reduction of *abiana* should become necessary in ordinary years," an arrangement which speedily broke down. Proposals for a fluctuating assessment of flooded lands in Mooltan and Montgomery, which later experience has shown to have been sound were rejected in favour of a light fixed demand tempered by annual alluvion and diluvion assessments. In this, as in some other cases, ideas brought from the North-Western Provinces proved stronger than local facts.

52. In the first regular settlements the demands imposed at the summary settlements were generally much reduced. The first administrators of the Punjab were familiar with the great evils which had sprung from over-assessment in some of the districts of the North-Western Provinces, and were therefore pre-disposed to moderation. The low range of prices from annexation down to the famine of 1860-61 subjected all our early assessments to a very severe strain, and the development of the country was less rapid than sanguine officials had expected. In 1856 John Lawrence, when reviewing the state of the revenue administration,† remarked :—

Character of
the assess-
ments.

"Moderation of demand is not only due morally and actually to the people, but is also conducive to the best interests of the Government. . . . The Chief Commissioner would entreat all the revenue officers to recollect that the same causes which heretofore have necessitated moderation of . . . assessment, namely, low prices, concentration of industry upon the land alone, excess of production over consumption, cessation of service and such like employments, the want of markets, the unavoidable subtraction of cash from the country at the very time when money payments of the revenue are in vogue, . . . are still in operation and may probably so continue." The drift of opinion towards great moderation in assessment became still more marked after the mutiny and the famine of 1860-61, and its strength may be gauged by the sweeping remark of the Financial Commissioner, Mr. Robert Cust, when reviewing the Mooltan Settlement Report in 1860, that "our Punjab settlements have all been pitched too high." To most it seemed that great leniency in fixing the land revenue demand was the best means to secure the quiet and contentment of the country, but the contrary view that higher assessments would not really injure the mass of the peasant owners, and would enable us to

* i. e., Water-rent, or revenue (see paragraphs 60—62 below).

† Chief Commissioner's No. 799, dated 9th September 1856, to the Financial Commissioner.

conciliate their natural leaders by more liberal *jagirs* and *inams* was not without its advocates.*

Supervision
of settlements.

53. By orders issued in 1851 the Board of Administration required Settlement Officers to report separately on the assessment proposed for each *tahsil*. In this way, they remarked, "the Commissioners and the Board would be able to exercise a more satisfactory supervision over the work." Commissioners might allow one harvest after the introduction of the new demand to elapse before reporting to the Board. These orders were constantly neglected.† It seems clear that the Board, or, after its abolition, the Financial Commissioner, was rarely asked to sanction an assessment till the final settlement report of the whole district was received, and the new demand had sometimes been in force for years before the Settlement Officer found time to write his report. The papers sent up with the *tahsil* reports were a volume of survey maps (No. I), a file of village note-books (Nos. II to IV), and three general statements or village lists (Nos. V to VII) for the whole *tahsil* giving details of areas, tenures, and assessments. The remarks of the Settlement Officers on the grounds of his assessment were appended to Statement III in the village note-book. A supervising officer who wished to exercise any check by means of these papers must have relied largely on his power to refer to these remarks. Statement V formed a sort of index to direct his attention to estates in which the proposed demand fell at an exceptionally high or low rate on cultivation. The elaboration of settlement statistics was begun by Mr. Prinsep, when he was Settlement Officer of Sialkot (1851—1856).

Judicial part
of settlements.

54. The judicial part of these settlements, by which is to be understood the determination of the rights of all persons interested in the soil, was quite as important as the fiscal. But any remarks required under this head, and regarding the field survey and the contents of the record of rights, will be reserved for the chapters treating generally of these subjects.

II.—Second period of Punjab Settlements, 1863—1871.

Sources of
information as
regards second
period.

55. The chief sources of information for the second period are the final reports of the settlements of Lahore, Gujrat, and Gujranwala by Mr. Saunders and Captains Waterfield and Nisbet, the portion of Mr. Purser's Montgomery Settlement Report which deals with Mr. Roe's assessment of the two Ravi *tahsils*, certain printed selections (New Series Nos. 12, 13, and 14) from the records of the Financial Commissioner's Office, and some Circulars issued by Mr. Prinsep as Settlement Commissioner, especially one entitled "Paper showing how a system of assessment can be adopted in districts where no rent rates prevail." To these may be added the report on the first regular settlement of Sialkot written by Mr. Prinsep in 1863. Of the revised settlements of Amritsar, Gurdaspur, and Sialkot he never furnished any final reports.

* See Mr. Arthur Brandreth's Settlement Report of Jhelum, paragraphs 190-191, and Mr. E. L. Brandreth's Review of it, paragraphs 32-33.
† Cust's Revenue Manual, page 86.

56. Mr. Prinsep became Settlement Commissioner in 1863. He had the immediate direction of the revised settlements of Amritsar, Gurdaspur, and Sialkot, with Assistants working under him, and the control of the revised settlements of Lahore, Gujranwala, Gujrat, and Montgomery, to which separate Settlement Officers were appointed. During this period a revision of the records of rights in Kangra was effected by Mr. J. B. Lyall, and the first regular settlements of Hazara and Peshawar were begun by Captain Wace and Captain Hastings.

Settlements
affected.

57. As noted above the current of opinion had set strongly in favour of very lenient assessments. The country was on the eve of a great development of trade and an extraordinary rise in the money value of agricultural produce, but at the time it was doubted whether any very large increase of revenue was likely to be secured in future, and the main object was to keep the country quiet and content and to encourage agricultural improvements. The policy of making settlements permanent in well developed tracts was under discussion, and had been accepted in principle by the orders issued by the Secretary of State in 1862.*

Policy of
lenient assess-
ments.

58. Mr. Prinsep when engaged on the first regular settlement of Sialkot had been much struck with the expense and risk involved in well-irrigation. He held that we had inherited from the Sikhs a tendency to over-assess irrigated lands, and that this amounted to unfair taxation of capital expenditure, and operated as a bar to extensions of irrigation by private enterprise, which would be the best safeguard against famines such as that which had recently desolated the country. Reliance on survey data as a means of determining the irrigated area led to much inequality and hardship, the usual result being an over-estimate of the capacity of the wells. The State had a right to assess water as a cause of increased fertility when it became available for use just as it had a right to assess any other inherent quality of the land. But the demand must be very light, otherwise capital would be taxed, and improvement discouraged. These were the root ideas of Mr. Prinsep's *abiana* system to be presently described.

Mr. Prinsep's
views regard-
ing well as-
sessment.

59. At the same time, it was necessary to decide how the rapidly extending irrigation from the new Bari Doab Canal should be dealt with, and in this matter Mr. Prinsep was influenced by the discussion as to the treatment of irrigation from the Ganges Canal, which was being carried on simultaneously in the North-Western Provinces in connection with the proposed permanent settlement.† Here no question of taxing the capital expenditure of the land-owner arose. The tendency of the system in force on the Western Junna Canal was to compel Government to go on supplying water to any village which had once taken it, even if profitable cultivation was quite possible without it, and the water was sorely needed in more arid tracts. At the same time landowners were tempted to

Change of
system requir-
ed in assessing
canal lands.

* Despatch No. 14 (Revenue), dated 9th July 1862. For the discussion regarding permanent settlements, see Chapter XXVIII.

† See Auckland Colvin's Memorandum on the revision of Land Revenue Settlements in the North-Western Provinces, paragraphs 74-88.

take water in seasons when it was not really required. The system was specially unsuited to any country in which irrigation was being rapidly developed, and great inequality of treatment would ensue if in such a condition of things a permanent settlement was introduced.

Separation of
land revenue
and water re-
venue.

60. The ground-work of Mr. Prinsep's assessment scheme was the separation of the assessment of land as such from the assessment of the additional advantages accruing to the landowner from the supply of irrigation by his own exertions or at the cost of the State. In the produce estimates framed under his instructions the crops entered were the actual crops grown, but the outturn represented "the average yield in ordinary unirrigated land for a year of average rain" as "ascertained from *chaudhris*, *patwaris*, and others for each *chakla* (assessment circle) separately." This involved the absurdity of assuming unirrigated yields for certain crops which in some of the tracts under assessment were never grown on unirrigated land. The produce was valued at the average prices current in the past thirty years. Now that the half-assets rule had been adopted Mr. Prinsep held that one-sixth of the gross produce fairly represented the amount due to the State, and instructed his subordinates to use this fraction in their estimates. But it may be doubted whether as Settlement Commissioner he attached more importance to the produce estimate than he had done as Settlement Officer of Sialkot when he described it as "after all but an auxiliary *jama*" which "answers the purpose for which it is required pretty fairly." Plough estimates were framed and the opinions of native officials and respectable land owners recorded. But Mr. Prinsep's chief reliance was on a very careful study of the past fiscal history and present resources, natural and acquired, of each estate and circle.

Well *abiana*
and canal wa-
ter-advantage
rate.

61. The land being assessed in its unirrigated aspect, he proposed to impose on each well a small fixed sum, and on canal lands a light fluctuating land revenue rate in addition to the water-rate and levied like it on the acreage actually watered. The additional charge on account of irrigation was known as *abiana* or water-advantage rate or revenue.* As regards the irrigated part of his assessment, Mr. Prinsep cannot be said to have formally abandoned the half-net assets rule, but he practically did so. He arrived at the conclusion that one rupee an acre was as much as the State could justly claim as well *abiana* in the districts under settlement, and he seems to have thought that this rate might properly be adopted throughout the province. Starting from this assumption, the actual *abiana* in each circle was determined by the average area served by an average well. In deciding what this was Mr. Prinsep fixed his attention on the amount of the rainfall and the nearness or distance of water from the surface, dividing the country into rain zones and zones of approximately equal water level. These two factors have of course a very marked effect on the acreage watered by wells, but Mr. Prinsep regarded them too exclusively. He had no proper crop returns by which to check his conclusions, and his estimates of the

* The canal *abiana* was also known as "*khush haisiyati*." Mr. Prinsep's *abiana* scheme as regards wells was anticipated to some extent by Mr. Davies in Amritsar (see his Settlement Report, paragraphs 16, 22, and 31).

irrigating capacity of wells were exceedingly moderate. The *abiana* throughout a circle was fixed at so many rupees per well. The amount did not change from village to village, and it seems to have been part of the original scheme that every well in an estate should pay an equal amount, though this was not consistently carried out in the distribution of the revenue over holdings.

62. The water-advantage rate on the Bari Doab Canal was not uniform. It was Re. 1-4-0 per acre near its head in the Pathankot *tahsil* of Gurdaspur, falling gradually lower down till it reached twelve annas in Lahore. It is impossible to justify a scale of charges which took most where the rainfall was heaviest, and least where artificial irrigation was most needed. No doubt the supply on the lower reaches of the canal was less certain than it is at present, but Mr. Prinsep seemingly failed sufficiently to consider the difference between well water in an arid tract drawn laboriously from a great depth and canal water delivered on the surface. If, however, his canal assessments are open to criticism as regards details, they had the great merit of securing to the State a fair share of the profits arising from the rapid expansion of canal-irrigation during the currency of his settlements.

63. At first Mr. Prinsep thought that the dry assessment and the well *abiana* would both be fixed in perpetuity in a large number of estates. He admitted that his plan involved the surrender of a considerable amount of revenue in some of the districts then under settlement, but he argued that Government would only be giving up what it ought never to have taken, and that the loss would be confined to a few districts near the hill in which the difference between *chahi* and *barani* rates exceeded one rupee. If the settlement was made permanent and new wells were not assessed some inequality would arise, but in view of the lightness of the water-advantage revenue this was not a matter of great importance, and in any case it could be obviated by re-distributing the *abiana* every five years over all wells at work. Many new wells would be sunk, and in this way the *abiana* would become lighter and lighter. But, if Government was not ready to accept for ever the reduction of revenue involved in his proposals, it could gradually be recovered by assessing new wells with the circle *abiana* rate after a short period of exemption, the *abiana* on wells falling out of use being remitted. When at last it was decided that a permanent settlement should not be made Mr. Prinsep suggested that the well *abianas* might remain unchanged for fifty years.

64. His proposals were reported to Government, but for years no orders were passed, and, when the system was finally condemned, it was too late to prevent its application to the districts settled under Mr. Prinsep's supervision. But a resolution issued in 1872 (Department of Agriculture, Revenue, and Commerce, No. 818, dated 14th June 1872), forbade its adoption in future settlements.

65. The objections brought against the scheme were as follows : It violates the principle that the State is entitled to half the net assets. It involves much inequality, for under it villages with good

Water-advantage rate not uniform.

Proposals regarding well *abiana*.

Well *abiana* system condemned.

Objections to the system.

wells will be more lightly assessed than villages with poor wells. It will cause a loss of revenue which in some districts, such as Jullundur, will be very serious. This loss is unnecessary, for it is far from certain that the proposed method of assessment will stimulate the sinking of new wells more than the existing system. The scheme conflicts with the orders for the grant of protective leases for new wells issued by the Board of Administration in 1850, by which the expenditure of capital in well-sinking was already sufficiently protected. The plan also weakens "the principle of village unity and responsibility" by taking out of the hands of the landowners the power of distributing the whole revenue over different classes of land in whatever proportions they think fit. It might also have been urged that to assume that one rupee an acre was a proper water-advantage rate throughout the province was a rash generalization from the facts observed in a few contiguous districts in one corner of the Punjab, and that the inevitable tendency of the plan would be to force up the assessment of unirrigated land to compensate for the reduction of well assessments.* But the fatal objection to the scheme was that it assumed a much greater equality of condition in wells than really exists. A good deal may be said for the imposition of that part of the assessment of the land attached to a well which represents the difference between the product of irrigated and unirrigated rates in the shape of a lump sum *abiana*.† But it will rarely be found that the same sum is suitable for every well in a large village and it is absurd to imagine that it could be suitable to every well in an assessment circle. The result, as was seen at the time, was sure to be the reduction of the assessment to a level suitable for villages with the weakest wells.

Controversy
regarding Mr.
Prinsep's as-
sessments.

66. At the same time the warnings Mr. Prinsep uttered as to the tendency to lay undue burdens on well lands were salutary, and the attention he paid to the ascertainment of the irrigating capacity of wells was a good lesson to later Settlement Officers. In the recent re-settlement of the districts in his charge his view that great moderation was requisite in assessing their wells has been in a large measure vindicated. The initial demand in the three districts for whose settlement Mr. Prinsep was immediately responsible was somewhat below the demand of the first regular settlement. The assessments were condemned as unduly lenient and only sanctioned for ten years, but the term was soon after extended to twenty years. It must be remembered that the part of his scheme which involved the assessment of new wells was never put in force, and that, as he had anticipated, the receipts from canal water-advantage revenue rose rapidly.

Improvements
in compilation of sta-
tistics.

67. The improvements which he effected in the compilation of statistical information were of permanent value. A good form of village note-book took the place of the Nos. II, III, and IV Statements. The tables contained in these note-books were abstracted in a statement for each assessment circle with the remarks of the

* See, e.g., paragraphs 3 and 4 of Mr. Prinsep's No. 124, dated 18th September 1870, printed on page 1043 of Financial Commissioner's Selections (New Series No. 12).

† When the districts settled under Mr. Prinsep's supervision were re-assessed the landowners in many cases retained the *abiana* system as a convenient way of distributing the *chahi* assessment over wells with reference to their relative capacity.

Settlement Officer justifying his proposed assessment noted upon it. Till the Settlement Commissioner had passed orders on the circle statement the work of assessing the revenue village by village was not to be undertaken. The assessment statements prescribed in the rules under the first Land Revenue Act, XXXIII of 1871, were to a great extent modelled on returns devised by Mr. Prinsep.

III.—Third period of Punjab Settlements, 1871—1879.

68. The third period of Punjab Settlements lasted from 1871 to 1879. During almost the whole of it Mr. (now Sir James) Lyall held the office of Settlement Commissioner, and when he left it he became Financial Commissioner. He took up the former appointment in November 1871, and in the same month the first Land Revenue Act, XXXIII of 1871, was passed. Sir Robert Egerton influenced the settlement policy of this period, first as Financial Commissioner, and later as Lieutenant-Governor. He and Sir James FitzJames Stephen, then Legal Member of Council, were the joint authors of the Land Revenue Act of 1871. The rules under the Act were framed by Mr. D. G. Barkley under Sir Robert Egerton's supervision and were followed by the former officer's revised edition of Thomason's Directions, which was the text-book of revenue officers in the Punjab till the passing of the second Land Revenue Act in 1887.

Third period
of Punjab
settlements, 1871—
1879.

69. The settlements which belong to the period fall into four groups:—

Settlements
affected during
this period.

- (1) the first regular settlement of the six frontier districts and of Muzaffargarh;
- (2) the revised settlements of three south-western districts, Mooltan, Jhang, Montgomery, and of part of Ferozepore;
- (3) the revised settlement of Jhelum;
- (4) the revised settlement of the greater part of the old Delhi territory, Rohtak, Gurgaon, Delhi, and a tahsil and-a-half of Karnal.

Some of these settlements had been begun before the opening of this period, and some were not finished at its close. The work in the districts included in the first two groups, except in the case of Peshawar and Hazara, whose settlements belong largely to the previous period, was under the control of Mr. Lyall; in the districts of the third and fourth groups the local Commissioners were the supervising officers.

70. The Financial Commissioner, Mr. Egerton, held that the absence of competitive cash rents made the half net assets standard unsuitable to the Punjab, and set it aside with the sanction of the Lieutenant-Governor, declaring that the basis of assessment should in future be a share of the gross produce to be fixed by the Local Government.* This proportion, as in Mr. Prinsep's settlements, was put at one-sixth approximately, unless for special reasons a different

Attempt to
make one-sixth
gross produce
the standard.

* Boqk Circular XXI of 1871. Compare the preamble to Act XXXIII of 1871.

rate was adopted, but the value of grain and money rents as applied to the crop and area statements was also to be noted. Statistics of prices for twenty years were to be tabulated * and experiments were to be made in all districts to ascertain the average yield of the principal crops.† In the Instructions to the Settlement Officers of Gurgaon, Delhi, and Karnal, which he framed under Section 9 of the Land Revenue Act for the sanction of Government, the one-sixth produce standard was laid down, but the Government of India, disapproving of any departure from the rule of half net assets, refused to sanction the instructions, and in those which were finally issued in 1873 the standard was distinctly declared to be "one-half of the share of the produce of an estate ordinarily receivable by the landlord either in money or in kind." The importance of the produce estimate in a country where the land owners as a rule divided the crops with their tenants, was emphasized, while at the same time the weight to be given to general considerations was admitted.‡ These were the instructions in accordance with which assessments were made till the second Land Revenue Act was passed in 1887. All reference to the one-sixth standard was omitted in the final test of the rules under the Land Revenue Act, but in the form of produce estimate appended to them it continued to be shown as the measure of the State's claim. Mr. Purser had shown that in the part of Montgomery which he settled one-sixth of the produce would absorb two-thirds, and in part of Ferozepur more than the whole of the landlord's receipts. Accordingly in the settlements under Mr. Lyall's control the estimate of one-sixth of the gross produce was usually supplemented by a calculation based on half the actual rental. But in most of the districts of the old Delhi territory, where grain rents were rare, one-sixth continued to be used exclusively.

The produce estimate.

71. There seems to have been a tendency to discriminate more between soils than hitherto, but the classification was usually made on broad and simple lines. Considerable attention was paid to the elaboration of produce estimates. Mr. Prinsep's *abiana* system having disappeared, irrigated as well as unirrigated rates were shown, but an attempt was not always made to discriminate between different soils in the produce estimate, even when they were separately recorded for assessment purposes. The yield was determined with reference to experimental cuttings and to information obtained by verbal enquiry. The experiments were many, but the area observed in each case was very small, and the results were generally regarded as of little worth. The produce was, as a rule, valued at the average of the prices prevailing during the past twenty years. As the general trend of prices since 1861 had been upwards, the valuation was generally a very moderate one with reference to existing circumstances. The difficulty of determining what was an average crop was felt to be extreme, and naturally the rates of yield adopted were pretty low. The area sown was known to vary largely in many tracts from year to year, but the basis of the figures given in the produce estimates was the crop entries for each field made at

* Book Circular XXI of 1871, paragraph 2.

† Book Circular XX of 1871.

‡ See Appendix I.

the time of survey in the measurement *khasra* and not as at present the average areas deduced from a continuous record founded on fairly accurate harvest inspections. Major Wace, who succeeded Mr. Lyall as Settlement Commissioner in 1879, maintained that, having regard to the system of cultivation generally followed, at least in the case of unirrigated lands, the record made at survey was bound to produce grossly inaccurate results, and Mr. Lyall, while scarcely prepared to admit this, looked on produce estimates as only a rough guide, and, like the other revenue authorities of the day in the Punjab, allowed wide divergence from them in actual assessment. Not only the area sown, but the yield also was known to fluctuate greatly. Mr. Lyall expressed his own opinion of produce estimates in the pithy remark, that they "are not, of course, accurate instruments, but they are like an old gun which sends a ball somewhere near the mark, sometimes low, sometimes high."* In practice the estimates were generally considered to shoot too high for assessment purposes. Mr. Lyall held that it was impossible to assess peasant proprietors up to the half-assets standard where the population was at all dense and rent rates were high owing to the competition for land,† especially if the outturn also fluctuated greatly.‡

72. This period was distinguished by the wide extension of the plan of fluctuating assessments, the first example of which in the Punjab was Mr. Prinsep's water-advantage rate for the lands irrigated by the Bari Doab Canal. Act XXX of 1871, which applied only to the Punjab, and the Northern India Canal and Drainage Act, VIII of 1873, which superseded it, recognized this method of assessing canal lands in the provisions relating to the imposition of an owner's rate over and above the rate paid by the occupier as the price of the water supplied. This new system of rating was adopted in the districts watered by the Western Jumna and Agra Canals, and in substance also in the tracts in Montgomery dependent on inundation canals from the Sutlej. At the same time Mr. Lyall, with the full support of Sir Robert Egerton, introduced fluctuating assessments in the *sailab* tracts of Bannu, Dera Ismail Khan, Mooltan, and Muzaffargarh. These and other instances of the fluctuating method of assessment belonging to this period are noticed more fully in Chapter XXVII. Fluctuating assessments.

73. The lax control over settlements which had hitherto prevailed gave place to much closer supervision. A settlement could now only be undertaken with the sanction of the Government of India (Act XXXIII of 1871, Section II) and the officer put in charge of it was furnished with instructions stating the principle on which the revenue was to be assessed approved by the same authority (Section 9). A report on the rates to be adopted in each *tahsil* was submitted for the orders of the Financial Commissioner and of the Lieutenant-Governor, but it was not the usual practice for the latter to examine Increased control over settlements.

* Settlement Commissioner's No. 60 C., dated 15th September 1877, paragraph 11. Cf. Mr. Purser's striking account of the difficulties besetting the framing of a produce estimate in Montgomery, on page 182 of his Settlement Report.

† Financial Commissioner's Review of Muzaffargarh Assessment Report, paragraph 3.

‡ Financial Commissioner's Review of Shorkot and Jhang Assessment Report, paragraph 9.

the rates closely or to offer, at this stage of the proceedings, any detailed remarks on the assessments, unless some important change, such as the introduction of an owner's-rate, was in contemplation. A settlement was considered to be in progress till sanctioned by the Local Government (Section 17). This sanction was not formally given till the final report for the whole district had been reviewed by the Local Government, and even by the Government of India. It was then too late to alter assessments which had generally been in force for years, an example of the fact that checks which are too elaborate are worthless. After receiving orders on his tabail assessment report, and announcing his village *jamās*, the Settlement Officer forwarded a detailed list of the latter for the Financial Commissioner's approval—(Section 31 and rules under Act XXXIII of 1871, Chapter C. V. 5).

The local rate. 74. The local rate was first imposed during this period. Its history and that of other cesses will be given in the next chapter.

IV.—Fourth Period of Punjab Settlements, 1879-1889.

Fourth period, 1879-1889. 75. The fourth period of Punjab settlements embraces the ten years from 1879 to 1889, during which Major Wace held successively the offices of Settlement Commissioner and Financial Commissioner. For the first four years, Mr. Lyall was Financial Commissioner, and for the last two he was Lieutenant-Governor. The Settlement Commissionership was abolished in 1884, when a Second Financial Commissioner was appointed, and the control which the Commissioners of Divisions had exercised over settlements in the early days of the Punjab Administration was restored to them. The first regular settlement of Simla and the revised settlements of Ludhiana, Hoshiarpur, Jullundur, Rawalpindi, Umballa, and parts of Karnal and Ferozepore were made in this period, and before its close the re-assessment of Bissar, Gurdaspur, Kangra, Shahpur, Gujrat, Gujranwala, Sialkot, Lahore, and Amritsar had been undertaken. The ten years beginning with 1879 were marked by great changes in settlement procedure culminating in the system embodied in the Land Revenue Act of 1887 and the rules under it, and in the instructions under Section 49 of the Act* and the assessment circular issued in 1888.

Policy undergoing change introduced in this period. 76. The keynote of the new policy was the assimilation of settlement work and ordinary district revenue work. Its success depended on the possibility of so improving the latter as to avoid the necessity of extensive surveys and revisions of records at future settlements, and of basing the assessments largely on a continuous record of agricultural statistics compiled by a well-trained staff of *patwaris*.

Patwaris and village revenue records before 1882. 77. The importance of having an efficient body of *patwaris* in every district and of embodying in the village records all changes of ownership and occupation was early recognized in the Punjab,† but

* See Appendix I.

† See Board of Administration Circular No. 2 of 1851, Financial Commissioner's Circular No. 65 of 1856, and Cost's Revenue Manual, pages 56-57. The last lays stress on the systematic testing and correction of the field map every year.

the orders issued on the subject bore little fruit. Generally speaking, it may be said that the *patwaris* spent the time between two settlements in forgetting what they had learned in the first. Year by year the records were allowed to get more and more out of date, so that when the time for a new settlement arrived, much money and labour had to be spent in entirely re-casting them. In the third period of Punjab settlements some practical steps were taken to secure a higher degree of efficiency.* If the rules in force, which were brought together in a vernacular *patwaris'* Manual in 1876, could have been carried out in practice, there would have been available for every estate a *jamabandi* showing the existing state of ownership, occupancy, and rents, and a useful set of statistical returns. The scheme was sound, for it recognized the cardinal fact that the maintenance of the record and of the annual statements of cultivation and wells (*milan khasra*), crops (*jinwar*) and transfers (*naksha intikal*) depended on a periodical field-to-field inspection. But it was marred by defects in detail and by over-elaboration. The mutation procedure especially was slow and cumbrous, and was in practice neglected, while really accurate crop returns were not to be looked for when the *girdawari* of both harvests took place at one time in the beginning of the cold weather. But a much more perfect system would have failed owing to the weakness and inefficiency of the supervising staff. As there was no proper oversight of the *patwari's* work, he often found it quite safe to register the crops without seeing them, and to make the new *jamabandi* a copy of that of the previous year. It is, therefore, small wonder that the statistical returns were worthless for assessment purposes. No one who knows what land records were like fifteen years ago will dream of undervaluing the reforms introduced in this period.

78. The new policy first took shape in the North-Western Provinces, where it was clearly outlined about the year 1874 in a note written by Mr. (now Sir Edward) Buck, when officiating as Secretary to the Board of Revenue.† He pointed out that the object to be aimed at was to secure—

- (a) a correct record of occupancy, crops, and, as far as possible, rents, based on yearly field-to-field inspection; and
 - (b) a correct record of agricultural statistics excerpted from (a).
- The means to this end were—

- (a) the provision of a properly educated staff of *patwaris*;
- (b) the strengthening of the supervising staff of *kanungos*; and
- (c) the appointment of a special provincial officer charged with the oversight of record work and the collection of the agricultural statistics on a uniform system.

So far as settlements were concerned the fruit of these measures would be a great saving of time and money by getting rid of the necessity of framing new records, and the buying of a much

* See Financial Commissioner's Circular No. 111 of 1876 and the *Patwaris' Manual* Patwarian issued in the same year.

† The whole paper is well worth perusal. It will be found on pages 23--29 of "Permanent and Temporary Settlements, North-Western Provinces."

Shaping of
the new policy
in the North-
Western Prov-
inces.

more solid foundation for assessment. In 1877 these ideas were embodied in the North-Western Provinces in a new set of *patwari* rules, and a further development was given to them by making provision "for the systematic maintenance of village maps up to date, so that they shall each year represent existing facts . . . with the view of obviating as far as possible the heavy expense of further field surveys." About the same time the *kanungo* staff was largely increased and a Director of Agriculture was appointed. The adoption of similar measures in other provinces was one of the recommendations of the Famine Commission, and in 1880 and succeeding years was urged on Local Governments by the Government of India.

Introduction
of the new system
into the
Punjab.

79. In the Punjab the new system found in Major Wace a hearty supporter. As soon as he became Settlement Commissioner he had taken measures to secure the accurate registration of the crops of both harvests at the time when they ripened, and ordered the average results for several years to be entered as the crop areas in the produce estimate. At the same time he provided for a very careful and detailed enquiry into prices and the carrying out of numerous experiments by the settlement staff to determine the yield of the principal crops. The experiments hitherto made having been discredited on account of the smallness of the plots observed (paragraph 71), much larger areas were now selected, and elaborate reports of the experiments carried out were submitted to the Settlement Commissioner harvest by harvest. Colonel Wace's instructions did not differ greatly from those at present in force.* His next step was to simplify maps and records by discouraging excessive minuteness in survey work and to apply a remedy to the vicious procedure by which the survey and record work of the *patwari* in the field was followed by an elaborate scrutiny or "attestation" in the office, after which the record of rights was fared. † The inevitable tendency of the old system was to encourage careless work in the field both on the part of *patwaris* and of supervising officers. A further advance was made in the instructions issued in 1883 in connection with the Karnal-Umballa and North Umballa settlements. The remarks prefixed by Major Wace to these instructions explain the general character of the changes introduced, but they do not refer to the new departure in survey work then prescribed, the value of which has since been fully established. ‡

1. "Since I issued my Circular No. 3, dated 8th January 1880, a material simplification of settlement work has been attained in the settlements recently commenced. We have also succeeded in working almost entirely through the *patwari* agency. But the most important change which has taken place is expressed in the Government of India's Resolution No. 2, dated 4th October 1881.§ Government both expects Executive Revenue Officers to maintain

* See Appendix II.

† Settlement Commissioner's Circular No. 3, dated 8th January 1880. Attestation in the village had been carried out in some districts when Mr. Lyall was Settlement Commissioner.

‡ The "square system" of measurement, see Chapter XII.

§ Selections from the Records of the Financial Commissioner's Office, New Series, No. 1.

existing records correct to date and also expects Settlement Officers to dispense with fresh surveys, renewed classifications of soils, and detailed revisions of records as far as possible. * * * *

2. "The main position which it is proposed to take up in order to forward the Government of India's policy is that settlement operations shall not, so far as they are concerned with the record of rights, be of a nature different to the *patwaris'* ordinary work, but that they shall merely continue that work under closer supervision and with improved accuracy. The previous scheme of settlement operations which involves the suspension of the *patwaris'* ordinary work, and the elaborate preparation of a new record in four distinct stages (boundary survey, field survey, attestation, and fairing) must be regarded as a thing of the past. And the efforts of the Settlement Officer and his establishment must be given to securing correct annual papers of the same nature as those filed when settlement operations are not in progress; re-measurements being resorted to only so far as necessary, and being made in such cases so simply and accurately that attestation and fairing shall be unnecessary. * *

4. "Usually, before re-measuring any village, at least one set of annual papers should have been prepared under the supervision of the settlement establishment; that is to say, there will have been a *kharif girdawari* followed separately by a *rabi girdawari*; all mutations and partitions not previously incorporated in the annual papers will thereby be brought up to date; and the efficiency of the field map and its shortcomings will be tested. In short, the Settlement Officer will, by this operation, amend and correct the village *jamabandi* so far as it is possible to do so without re-measurement. He will then be in a position to say whether re-measurement is desirable or not. If re-measurement is necessary, the corrected *jamabandi* and the *girdawaris* by which it was preceded will have given a complete and accurate list of the holdings; and the measurements will not be continually checked by the necessity for making numerous entries in the list of mutations. * * * *

6. "The Settlement Officer's record work then will be—

- (i) to secure accurate *girdawaris* of each harvest separately throughout the term of settlement operations;
- (ii) to see that throughout this term complete annual papers are prepared and filed on the same system as will be carried out after settlement operations are finished, and to perfect that system, and to drill the *patwaris* thoroughly into it;
- (iii) gradually to provide new field surveys of the villages in which re-survey is required."

7. "The revised settlement record will be—

- (i) in villages that are re-surveyed, the measurement papers as described in the enclosed instructions, *plus the jamabandi* of the year of measurement;
- (ii) in villages that are not re-surveyed, the *jamabandi* of some year shortly preceding the introduction of the new assessment.

"In both cases the introduction of the revised assessment will be a subsequent and entirely separate operation, not to be attempted until the record has been revised so far as may be necessary. The revised Administration paper will be added to the revised record by the Superintendents, as they find leisure."

8. "Your reports on the new assessment rates of each *tahsil* can be submitted, as soon as you consider that you have sufficiently reliable data for each *tahsil*. These data will be made up—

(i) partly of the data of villages re-surveyed; and

(ii) partly of data taken from the annual papers of villages not yet re-surveyed, or which it is not intended to re-survey."

The new system in a general.

80. In 1885 the *kanungo* staff was organized and greatly strengthened and a Director of Land Records was appointed. At the same time new *patwari* and *kanungo* rules largely founded on the settlement instructions referred to above were issued. Their object was explained to be the securing of—

(a) real efficiency among the *patwaris* and *kanungos*;

(b) improved field-to-field inspection, and record of the results of each harvest;

(c) the continuous record in convenient tables of the total results of each harvest and each year's husbandry, these tables being kept first by villages, secondly by assessment circles, and thirdly by *tahsils*;

(d) the punctual record and attestation of all mutations of rights and their prompt incorporation into the *jamaabandi*;

(e) the cessation of the present practice, under which in numerous cases mutation orders are passed in the absence of the parties, or after calling them away from their villages to the *tahsil* office;

(f) the release of the *tahsildars* and *naib-tahsildars* from a large amount of revenue case work, which, under the procedure hitherto prescribed for such work, ties them to their *tahsil* offices, and overburdens their small office establishment with clerical duties;

(g) and, as a consequence, the systematic visiting of each village, either by the *tahsildar* or *naib-tahsildar*.

The statistical tables referred to under (c) were embodied in village, assessment circle, and *tahsil* revenue registers. The volume containing the village registers took the place of the old village note-book.

The Land Revenue Act of 1887 and the Settlement Instructions made under it.

81. In the Land Revenue Act of 1887 the policy of assimilating settlement and ordinary revenue work was carried to its logical conclusions. The term settlement disappeared altogether. The Settlement Officer was henceforth a revenue officer invested with most of the powers of a Collector and charged with the duty of making a

general re-assessment.* The records drawn up at settlement and the annual records prepared by *patwaris* were put on precisely the same legal footing, and a special revision of the records of rights, though provided for, was regarded as an exceptional proceeding, having no necessary connection with the re-assessment of the land revenue. The officers put in charge of the settlements started about the time of the passing of the Act were enjoined only to undertake the re-measurement of an estate where the necessity for it was clearly proved. Where the old maps on being tested proved accurate enough for revenue work, they were to be retained, and brought up to date. No special revision of records was ordered. The principle was laid down that the district revenue staff as recently strengthened by the re-organization of the *kanungo* agency should be fully utilized, and the extra establishments allowed were small. The old plan of making the Deputy Commissioner himself re-assess his district was revived in some cases, and it was intended that the *tahsildar* should take a large share in the settlement work of his *tahsil*.†

The assessment instructions under Section 49 of the Act and the assessment Circular issued in 1888.

82. About the same time assessment instructions under Section 49 of the Act of 1887 superseded those which had been in force since 1873 (see Appendix I) and a circular was issued bringing assessment procedure into conformity with the new policy.‡ A broad and simple classification of soils and grouping of villages into assessment circles was advocated. For his assessment data the Settlement Officer was henceforth to rely on the new revenue registers (paragraph 80), and especially on the continuous record of crops which they contained. The elaborate returns hitherto compiled for assessment purposes were given up. "The proposed rates," it was said, "should be justified by broad and simple arguments such as will command equally the confidence of superior revenue authorities and the assent of the land-owners. In short, provided that a sufficient account is given of the reasons by which the proposed rates are supported, every practicable abbreviation and simplification of these reports is much to be desired. The points on which the new assessment turns should be approached with all practicable directness, avoiding detailed notice of collateral issues, except so far as they are of major importance. As a general rule Government has no desire to materially alter pre-existing rates. They may be raised where there is a marked rise in prices, where they are unduly low as compared with well established rents or the rates of adjacent districts, or where the provision of new means of irrigation has completely altered the circumstances of the tract. They may be lowered where there is reason to think them above the half assets standard, or where, when applied to circles in which the area of

* The term "Settlement Officer" is used throughout Act XXXIII of 1871 (see, e.g., Section 11). Since the passing of Act XVII of 1887 it has become usual to describe the revenue officer charged with the duty of making a general re-assessment (Sections 49-50) as a Settlement Collector. But the term is a misnomer, for the powers under the Land Revenue Act from which the Collector of a district derives his title are precisely those powers which are not conferred on an officer making a settlement.

† See papers connected with a conference on re-assessment operations in the Punjab in Revenue Proceedings No. 9 of September 1887.

‡ Financial Commissioner's Circular No. 39 of 1888. In reading this circular it must be remembered that it is the work of two hands, the draft by Colonel Wauchope having been a good deal altered by Sir James Lyall.

CHAPTER VII.

CESSES.

Classification
of cesses.

87. Cesses may be ranged under three heads—

- (a) Cesses imposed on landowners by authority of Government.
- (b) The *malba* cess imposed by landowners on themselves in order to meet common village expenses.
- (c) Cesses paid to the landowners by other residents in a village.

The first two classes are described in the Land Revenue and Tenancy Acts as "rates and cesses," and are broadly distinguished from the third class by being "primarily payable by landowners,"* though they often form part of the rent taken from occupancy tenants.

Cesses imposed by law.

88. The cesses imposed by law are—

- (a) The *zaildari* cess (Section 28 (2) of the Land Revenue Act).
- (b) The village officer's cess (Section 29 of the Land Revenue Act).
- (c) An annual rate imposed on owners to meet the cost of drainage operations by which their land is improved (Section 59 of Act VIII of 1873).
- (d) The local rate payable under Section 5, and any fee leviable under Section 33 of Act XX of 1883.

No cess not distinctly authorized by law can be levied, even with the concurrence of the people from whom it is proposed to realize it, without the previous consent of the Government of India.†

Zaildari and
village officer
cesses. Annual
drainage rate.

89. It is not now usual in the Punjab to make the landowners pay for the *zaildari* agency by imposing a cess. The cost is met by setting aside for the purpose a portion of the land revenue, which, as a rule, is fixed at one per cent. The village officer's cess includes the *patwari* cess, the *lambardar's pachotra*, and the surcharge of one per cent. on the revenue levied in the few cases in which the appointment of chief headman or *ala-lambardar* has not yet been abolished. With a very few exceptions the headman's *pachotra*, as the name implies, amounts to 5 per cent. on the revenue. In early settlements a normal rate for the *patwari* cess was considered to be six *pies* per rupee of land revenue, which is equivalent to a surcharge of $3\frac{1}{2}$ per cent. An additional quarter or half per cent. was taken on account of *patwari's* stationery. It is impossible to meet the expenditure which the present standard of revenue work demands with so light a cess,

* Section 3 (9) of Act XVII of 1837 and 4 (11) of Act XVI of 1837.

† Government of India No. 5—724, dated 22nd August 1872.

but the rate should be kept as low as possible.* By Section 29 of the Land Revenue Act the highest amount that can be levied as village officer's cess is $6\frac{1}{4}$ per cent. on the "annual value" of the land as defined in Act XX of 1883 (see paragraph 90 below). Little use has so far been made of the power given by Section 59 of the Canal Act to meet the whole or part of the cost of drainage projects by imposing a cess on the landowners who are benefited by their execution. The Settlement Officer has nothing to do with the amount of such a cess, but he may have to make a distribution of it over holdings.

90. The local rate has grown from small beginnings to be a considerable charge, which the Settlement Officer cannot ignore in considering the amount of the assessment which he can prudently impose.† It was usual in early settlements to levy a road cess at one per cent. on the land revenue,‡ and subsequently education and postal or *dak* cesses amounting to surcharges of one per cent. and one-half per cent.,§ respectively, were added. During the Viceroyalty of Lord Mayo measures were adopted to give Local Governments greater powers as regards provincial expenditure. Financial pressure, however, forced the Supreme Government to make assignments to the Local Governments falling short of the estimated expenditure of the departments of which the charges were transferred to them. The gap had to be filled up somehow, and it was decided to meet the difficulty by imposing a local rate on land. Accordingly the levy of an additional cess not exceeding six *pais* in the rupee of the annual value of the land was authorized by Act XX of 1871. "Annual value" was defined as "double the land revenue for the time being assessed on any land, whether such assessment be leviable or not" (Section 2). The local rate therefore amounted to a surcharge of $6\frac{1}{4}$ per cent. on the land revenue. The occurrence of severe famines in Bengal in 1874 and in Madras and elsewhere in 1877-78 led to the principle being laid down that "the periodical occurrence of famine ought to enter into the calculation of the Government of India when making provisions for its ordinary wants from year to year."|| To provide funds for this object the local rate was raised by Act V of 1878 from six *pais* to eight *pais* per rupee of annual value, or from $6\frac{1}{4}$ to $8\frac{1}{4}$ per cent. on the land revenue, and a license tax on trades was imposed. The additional two *pais* of the local rate, being one-fourth of the whole, was put at the disposal of the Local Government in order to provide additional funds for the prevention or relief of famine, the remainder was left

* See paragraph 576.

† See paragraph 365.

‡ See Circular No. 392, dated 19th July 1849, of the Board of Administration. The cess was regarded as a commutation of the labour which "by constant practice of India" landowners were expected to furnish in order to keep the roads in their estates in order (Cust's Revenue Manual, page 173).

§ Punjab Government No. 876, dated 27th November 1868, ordered that, where a *dak* cess was not already levied, it should be imposed at settlement.

|| See statement of objects and reasons appended to the Bill and compare the preamble of the Act (V of 1878).

to be expended by the District Committees constituted under Act XX of 1871.

Act XX of 1883.

91. When the plan of assessing canal lands in their unirrigated aspect and charging in addition a water-advantage rate was introduced in the districts watered by the Bari Doab Canal, all cesses were levied as a matter of course on the water-advantage revenue. But when the same system was recognized under the name of owner's rate in the Canal Act of 1873 and adopted in the districts traversed by the Western Jumna Canal, the question was raised whether the income from the new rate was, or was not, land revenue. The Government of India held that it was not, and that, without an amendment of the law, no cess whatever could be imposed as a surcharge upon it. When the District Boards Act (XX of 1883) was passed the opportunity was taken of amending the definition of "annual value," by declaring that term to mean double the land revenue, or, in areas where the water-advantage or owner's rate system was in force, double the sum made up of the land revenue and the rate.* The road, education, and postal cesses were at the same time merged in the local rate, and the legal limit of the latter was raised to $6\frac{1}{4}$ per cent. on the annual value, which is equivalent to $12\frac{1}{2}$ per cent. on the land revenue and owner's rate, or $1\frac{3}{8}$ per cent. in excess of the amalgamated local rate and minor cesses. But when the bill was discussed in the Legislative Council it was explained by the Member in charge of it (the Hon'ble Mr. Barkley) that "one anna has been adopted as the maximum partly for the sake of simplicity and partly because in some districts, where the land revenue is small and lightly assessed, it may be found advantageous to have the power somewhat to increase the rate in order to provide funds for purposes clearly for the benefit of the neighbourhood." In other places some reduction of the rate may be desirable. The power given to increase the actual burden on the land has not been exercised, and the percentage at which the local rate is levied almost everywhere throughout the Punjab is Rs. 5-3-4 per cent. on the annual value, which is a lower rate than the combined amount of the local rate under Act V of 1878 and the three minor cesses.†

The *malba* cess.

92. The *malba* cess is in its nature wholly different from the other "rates and cesses" described above. Its amount and its expenditure are matters with which the Government has no direct concern. It is a "village cess" according to the definition of that term given in the Land Revenue and Tenancy Acts, but it was classed among "rates and cesses," because occupancy tenants who hold at rents fixed in terms of the land revenue and cesses usually contribute to the *malba*. The *malba* is the fund into which the common income of the village community from all sources is paid, and out of which its common expenses are met. These latter properly consist of such items as the cost of repairing survey marks, the fees due on

* For the complete definition, see Section 3 (4) of the Act.

† Punjab Government Notifications No. 208, dated 9th October 1889, and No. 272, dated 2nd December 1889. There has been an infinitesimal increase in a few districts; elsewhere there has been a small decrease (Punjab Government No. 211, dated 26th September 1889).

account of warrants issued for the payment of arrears, the expenditure incurred by the headmen when they go to the *tahsil* to pay in the revenue, the entertainment of passing strangers who put up in the village rest-house, and occasionally grants of money, &c., to village shrines or holy men.* At one time it was considered part of the duty of the *patwari* to keep the *malba* accounts,† but the people should be left to make whatever arrangements they think proper. The receipts and disbursements are usually entered in the books of a village shopkeeper and the expenditure managed by the headmen, but the right of any landowner to demand an account is generally recorded in the village administration paper. The necessary amount is sometimes raised by distributing the exact sum required periodically over the landowners (*kacha malba*), in other cases a fixed percentage on the revenue is charged (*pakka malba*). The former plan is some check upon petty speculation by the headmen, and should not be set aside if the people desire its continuance. It may become unsuitable where any considerable part of the land has passed into the hands of non-resident purchasers or mortgagees, who find it easier to evade the duty of contributing to village expenses if their liability is not commuted into a fixed sum payable to the headmen along with the revenue and cesses. Certain orders on the subject of the *malba* were issued by the Financial Commissioner in 1860 (Book Circular IV of 1860), but they should not be regarded as of strict obligation, for it is now thought best to interfere as little as possible in a matter of this kind.‡ It is not safe, moreover, to assume, as is done in these orders, that the proportion which the *malba* cess should bear to the revenue will be lowest in the largest villages. It is such villages which have to spend most on hospitality. The requirements depend on many things such as the amount of other common income, the position of the estate, &c.

93. The Settlement Officer should record in the *Wajib-ul-arz* Usage relating to malba recorded in Wajib-ul-arz. existing usage relating to the *malba*, or, if these cause dissatisfaction, and there is a general desire to alter them, he may properly assist the people to make better arrangements for the future. But his interference should be confined within the narrowest possible limits, and should be exercised by way of friendly counsel, and not of authoritative direction.§

94. All the cesses noticed above are charges for which land-owners are liable. But there is another class of cesses which they themselves sometimes realize from the other residents in the village or from particular classes of residents, or from persons making use of the village lands. These are called in the Land Revenue Act "village cesses." It is convenient to notice them here, but strictly speaking they should be described in the next chapter, which deals with the rights of landowners. According to the interpretation clause village cess "includes any cess, contribution, or due which is

* For interesting samples of actual *malba* accounts of a Hindu and a Muhammadan village, see Appendix XVII of Mr. Macomachie's Settlement Report of Doibi.

† See paragraph 51 of the vernacular "*Dastur-ul-usul patwarian*," published in 1870.

‡ See paragraph 96 below.

§ See Punjab Government No. 196, dated 18th October 1893.

customarily leviable within an estate, and is neither a payment for the use of private property or for personal service nor imposed by or under any enactment for the time being in force"; and Section 145 (4) and (5) provide that "the Governor-General in Council may on a reference from the Local Government declare whether any cess, contribution, or due levied in an estate is or is not a village cess, and that such a declaration shall not be liable to be questioned in any Court." Village cesses are really in their origin seignorial dues, such as are found in primitive societies in which certain persons or classes are dependent on other persons or classes for protection. In their essence therefore they are property, just as much as the income directly derived from the land. Familiar examples are the *kudhi-kamini* or hearth cess of the Eastern Punjab, and the corresponding door cess (*hakk-buha*) in some of the western districts, the *kamiana*, *ahtrafi* or *mukhtarafa* paid by artisans to the proprietors of the village in which they ply their trade (*hirfa*), the *dharat* or weightment fee levied on sales of village produce, and marriage fees known by various names, such as *puch bakri*, *thana patti*, &c.*

* Legal provisions as to village cesses.

95. The rules under the Land Revenue Act of 1871 required Settlement Officers to notice in the *Wajib-ul-arz* any cesses paid to the proprietors by the non-agricultural community or by cultivators. Section 145 of the present Land Revenue Act (XVII of 1887) provided that—

(1) At any of the following times, namely :—

- (a) when a record of rights is being made or specially revised for an estate,
- (b) when the local area in which an estate is situate is being generally re-assessed and before the assessment has been confirmed,
- (c) at any other time on an order made with respect to any estate by the Local Government with the previous sanction of the Governor-General in Council,

a revenue-officer shall prepare a list of village cesses, if any, levied in the estate which have been generally or specially approved by the Local Government or the title to which has before the passing of this Act been judicially established.

- (2) When a list has been prepared for an estate under sub-section (1) a village cess not comprised therein shall not be recoverable by suit in any Court.
- (3) The Local Government may impose on the collection of any village cess comprised in the list such conditions as to police or other establishments connected with the village market or fair in or on account of which the cess is levied, as it thinks fit.

* An interesting account of village cesses in the Shahpur district will be found in the Punjab Revenue Proceedings Nos. 25—32 of October 1893, and there is a good description of *dharat* in paragraph 86 of Mr. O'Dwyer's Settlement Report of Gijnranwala.

These provisions were copied from the revenue law in force in the North-Western Provinces.* But it was felt to be wrong in principle to make the exercise of a right depend upon the care with which the administrative act of preparing a particular record had been carried out, and the 2nd clause of Section 145 has been repealed by Section 3 of Act XVII of 1896. So far no action has been taken under Section 145 (3).

96. The latest declaration of policy as regards the *malba* and village cesses is contained in Punjab Government No. 196, dated 15th October 1893. In that letter Sir Dennis Fitzpatrick expressed his entire agreement in the views set forth by Mr. Ibbetson in the annexed passage from a letter written by him as Commissioner of Rawalpindi with reference to a proposal to abolish certain village cesses and to take advantage of the power given by Section 145 (3) of the Land Revenue Act to regulate the expenditure of any which were allowed to be levied, including the *malba*.

Present policy of Government as regards village cesses.

"I do not agree that in respect of such matter . . . 'it is high time that village administration in the Punjab were put under law and rule, and not left to vague custom.' I do not agree that it is necessarily 'objectionable to continue a system by which one class of subjects are allowed to tax another class for the benefit of their own pockets.' Directly we make rules we limit powers. Our village system is fast falling into decay, but I do not think it has yet gone so far that we should give up as beyond hope what has always been looked upon . . . as one of the most valuable characteristics of Punjab society . . . The levy of small dues by the proprietary body from the other inhabitants of the village, and the discretion allowed within wide limits to the village headmen in the management of the village income and expenditure are two of those remnants which have survived almost unimpaired. Every day the occidental spirit that is spreading so fast threatens them and it will probably overwhelm them eventually, but I would do nothing to hasten the process. Moreover, I do not think that we could interfere either wisely or effectively. The dues in question have been realized in one village or another for generations past and the people are accustomed to them. In each village a customary distribution has grown up by which certain common expenses are defrayed from certain items of common income. This allotment of income differs from village to village; it is often based upon, and adapted to, local peculiarities, and it is always understood and generally accepted by the villagers. I object to any attempt to introduce uniformity in such matters. We cannot know the facts fully. We should upset long-standing custom, disturb men's minds, give rise to heart-burnings and litigation, and do infinitely more harm than good."

* Section 66 of Act XIX of 1873 as amended by Section 8 of Act VIII of 1879. Cp. paragraph 142 of Directions for Settlement Officers (Edition of 1850) and Section 9 (1) of Regulation VII of 1822.

Cesses levied
by jagirdars.

97. Where cesses of the kind noticed in the foregoing paragraphs are levied by *jagirdars*, the same considerations do not apply. Strictly speaking it is only where a *jagirdar* is found to be in possession of some sort of superior proprietary title that his right to levy cesses would ordinarily be admissible. Few, if any, undecided cases can now remain. The question has been dealt with in recent years in connection with the settlement of some of the Kangra *jagirs* and of the *jagir* of the Khatak Khan in Kohat.*

* See Punjab Government Revenue Proceedings Nos. 1—12 of January 1892 and Nos. 19—31 of March 1893, and Foreign Frontier Proceedings Nos. 26-27 A of March 1886 and Nos. 97—102 of January 1895.

BOOK II.—THE RECORD OF RIGHTS.

CHAPTER VIII.

OF TENURES AND THE RIGHTS OF LANDOWNERS.

98. A settlement which merely determined the revenue to be paid, without at the same time recording who should be responsible for its payment, would obviously be a futile operation. That the Settlement Officer should draw up a statement of the persons who engaged to pay the dues of the State was essential, and it came in time to be seen that it was desirable to give him power also to determine what were the rights in the soil of different individuals.

It must be decided at settlement who is responsible for payment of revenue.

99. Under ordinary circumstances the persons to give the State its share of the produce are evidently those who are found to be in possession of an exclusive right to till the soil and reap the harvests themselves, or to make it over to others for tillage. To be allowed to engage for the payment of the revenue naturally implies that the engager will have the power to arrange for the cultivation of the land, and, whenever the engager and the rightholder have been different persons, the tendency has been for the former to encroach upon the privileges of the latter and finally to destroy them altogether. Section 61 of the Land Revenue Act, therefore, very properly declares that "the landowners shall be liable for the land revenue."

Importance of making landowners directly responsible for payment.

100. It became necessary, therefore, to determine who were in possession of such permanent rights in the soil as to entitle them to engage. Such persons were, in Western phraseology, said to have a proprietary right in the land. Whenever, by the limitation of the Government demand and the establishment of order, rights in land became valuable enough to be an object of desire, it was important for the peace and prosperity of the country that they should be clearly defined.

Importance of clear determination of rights in land.

101. The experiment of leaving such matters to the arbitrament of the civil courts was tried and failed. These courts had not the knowledge requisite for the disentanglement of a confused web of rights in the soil which were often ill-defined and apparently contradictory, and they could derive small assistance from codes of Hindu and Muhammadan law or from the legislation of the British Government. Moreover, they could only deal with cases as they arose, and what was wanted was a determination, once and for all, of the rights existing in every field in every village in the country.

Experiment of leaving the determination to the civil courts failed.

102. The decision embodied in Regulation VII of 1822, to entrust the task, in the first instance, to the officers engaged in the assessment of the land-revenue was a statesmanlike one. At the same time it was not unattended with danger. If the action of the courts was too slow, that of the Settlement Officer might be too summary. Individual idiosyncracies and theories of what was best for the country

The task entrusted Officers.

were apt to lead men to disregard or to curtail rights which they thought to be antiquated or hurtful, to exalt one class in the community and to depress the status of another. Sympathy with old tribes and families which had been the victims of the political and social convulsions preceding our rule, led one man to seek to revive dormant rights, and sympathy with the actual tillers of the soil induced another to treat lightly rights which still had a substantial existence.* Some security was provided by declaring that the Settlement Officer's proceedings "shall be founded on the basis of actual possession,"† and by allowing a man who was dissatisfied with his decision, or who claimed a right of which he was admittedly not in possession to bring a suit in a civil court.‡ No doubt the result was not perfectly uniform, or even in all cases perfectly equitable, but the vital end was secured of settling titles in land on a stable basis.

Advisability of recording all rights in land, and the customary rights and obligations of all classes in villages.

103. It soon became apparent that the tenure of land was sometimes very complex, and that the proprietary right was not enjoyed as a whole by a single individual or by a village community in common, but was split up among two or more individuals possessing titles, none of which could properly be regarded as full ownership. The tenures of land under which the proprietary right is divided will be described later on. It is enough to say here that three classes were early recognized, superior proprietors or *talukdars*, inferior proprietors, and hereditary tenants. All these classes had permanent rights in the soil, the record of which was essential. By showing as separate holdings the fields held by each tenant-at-will under each landowner and noting the rent paid in each case, and by exhibiting in a separate statement the customary rights and liabilities of all members of the village community in its widest sense, including owners, hereditary tenants, tenants-at-will, shopkeepers, and menials, the record was made complete.

Framing of record extremely important in first regular settlements.

104. In the first regular settlements in the Punjab the framing of the record of rights was a more important matter than the assessment. The result of the one operation was permanent, and for all practical purposes final, the result of the second was temporary and remediable.

Large powers in land cases given to the first Settlement Officers in the Punjab.

105. The judicial powers conferred on Settlement Officers for the determination of titles in land were very large. In fact the policy adopted was to give them exclusive jurisdiction in land cases and to put off any final decision as to rights in the soil till a regular settlement could be undertaken. The orders on the subject are referred to in Appendix IV. Their practical effect was that the entries in the record of rights, as it stood when settlement operations came to an end, were conclusive as to the rights of all persons having permanent interests in the land.

Doubtful sanction of rights to cell as assessment.

106. The task which the first Settlement Officers had to perform in connection with the determination of titles was no light one.

* See, e.g., paragraph 260 of Brandroth's Settlement Report of Jhelum and paragraph 33 of Colonel Lake's review of Craicraft's Settlement Report of Rawalpindi.

† Regulation VII of 1822, Section 11, compare Section 13.

‡ Regulation VII of 1822, Sections 13 and 14.

Rights in the soil were found to be in a very confused and doubtful condition. It would however be a mistake to suppose that land ownership is either a creation of our rule, or that, having existed previously, it had been entirely destroyed by the rough domination of the Sikhs.

107. Mr. (now Sir Richard) Temple, when reporting in 1851 on the first regular settlement of Jullundur, gave an excellent account of the effect of Sikh rule in that part of the Panjab, and of the popular ideas which he found to exist as to property in land. After describing the heaviness of the demand and noting that joint responsibility for its payment was not enforced, he went on to say :—

Mr. Temple's account of the effect of Sikh rule on property.

"It may be held that the cultivator must get one-half the produce to sustain life and carry on the cultivation and . . . if the State takes all the remaining half nothing is left for the proprietor. . . . If the proprietor cultivates he gets only his share as cultivator. . . . If the matter is looked at in this light, it may be thought that the Sikhs practically at least disregarded proprietary right, and that . . . ownership was nothing more than an empty name. . . . Such was indeed too often the case. Still I maintain they attached to *mīlīkī* or proprietorship the same ideas as we do, and theoretically at least recognized its existence.

108. "In most cases no party other than the occupants claimed any proprietary title. . . . These cultivating communities indeed paid as much as the merest tenants-at-will, and, if any portion of the estate failed, the *kārdār* acted very much as if he had been proprietor and undertook the immediate management. However, as long as the community paid all their taxes and kept up their estate in a high state of cultivation he never interfered. . . . Indeed he would assist them in preserving their organization, adjusting their shares, and so on. . . .

Position of cultivators and proprietors in Jullundur under Sikh rule.

"But in those estates where there was a party in the position of proprietor, he was allowed to accompany the tax-gatherers when they went their rounds and, after their demands had been satisfied, he might glean a scanty *serina* or a certain number of *sers* out of the maund. . . . It will be marked that under the *kankut* and *batai* system the Sikhs always realized their revenue from the cultivator. The proprietor, when there was one, might collect something on his private account, but he was not expected to pay the revenue. . . . A non-resident *malik* was almost a nonentity . . . without the power to interfere in the management of an estate which indeed he could scarcely call his own. His perquisites were certainly precarious, and probably very inconsiderable. . . . The cultivator, while he held the position also bore all the burdens and calamities of a *malguzar*. He it was who withstood the incessant drain of presents, cesses, and extra collections, who bribed the *kansas* and *chaudhris*, and who fed the hungry retainers of rapacious *kardars*. But in estates where the Government demand was more moderate, the proprietors, being generally *chaudhris* or *mukaddims*, were able to assert their rights, and, moreover, their rights were worth asserting. If the collections were in kind, the Government would still realize direct from the cultivator, but the proprietor would take some

interest in the collections, would hold himself responsible that nothing went wrong, would bring the waste into cultivation replace absconded cultivators, etc. Then, perhaps, a money commutation would be effected, and in such a case the proprietor would himself engage for the payment of the revenue. Still, if he chose, he might allow the cultivators to engage and content himself with the receipt of his *malikana* dues, and his title would be in no wise alienated or even weakened thereby. In these kinds of cases, however, the proprietor was exposed to one kind of risk. If the proprietor, having accepted one *jama*, was outbid by some one else who offered more (than he was prepared to give) it would be very uncertain whether he would ever afterwards regain his hold upon the estate. But such instances would be very rare

Engagements for payments of revenue sometimes taken from non-cultivating proprietors.

109. "The practice of Misr Rup Lal exactly illustrates the system which recognized two parties in an estate. Some of his *pattas* are extant, in which it is declared that the engagements have been taken from certain parties, cultivators, while an additional amount is to be levied as payable to certain other parties, proprietors. He fixed moderate *jamas*. . . . The proprietors, broken by long misfortunes, were often content to receive their *malikana* and forego the privilege of engaging. But sometimes this privilege would be contended for. . . . The Misr, perhaps, thought that the cultivators were the fittest persons to engage, and closed with them. Then the proprietors would appeal to Lahore, and . . . a warrant would come from the Maharaja setting forth that, whereas certain parties, cultivators, had been admitted to engage, to the exclusion of certain other parties, who were proprietors, and claimed their right to engage, therefore the engagements concluded with the former were to be cancelled.

Sikhs did not ignore proprietary right in land.

110. "From the tenor and tone of public documents, it is clear that the Sikh rulers did look upon private property as a matter of original abstract right, which was coeval with Government and society, (and) had been recognized by all dynasties. Authenticated deeds of sale and other transfers were regarded not as obsolete nullities applicable to a system that passed away with the Government from which it sprung, but as instruments of immutable validity.

Popular ideas of proprietary right.

111. "I have yet to consider what was the popular notion of proprietary right, and in what way (the people) recognized it among themselves independent of any public sanction it might receive. The *kan batai* system was, of course, unfavourable to the development or organization of co-parceneries still the huge *malba* had to be portioned out, and hence the various methods of allotments by *kals* (ploughs), &c. . . . were brought into play. In fine *bhaiachara* estates where, from the influence of the *chaudhris* or from any other cause, a moderate money revenue had been fixed, the regular machinery of dividing the common profits and stock, the community of interest and responsibility, the links which unite the several parts together have been just as discernible as in the *bhaiachara* estates of Hindustan. The shares were ancestral;

circumstances might have changed the relative proportion of the actual shares But the ancient partnership was preserved in the remembrance of the brotherhood. Its restoration was often deemed a matter of family concern and honour, and recurrence to it was deemed natural and proper, if circumstances should permit or opportunity offer. The fluctuations of individual fortune might often render it convenient that some should take more, and others less land than their original shares. But such interchanges were always open to re-adjustment, which was in most cases amicably effected. Otherwise the leading members of the brotherhood would interfere and, if necessary, invoke the *kardar's* aid. Stress of season and of taxation would often drive shareholders from their homesteads. The patrimony thus deserted fell into the hands of the nearest of kin. But it was held merely in trust, and must be restored intact to the refugee whenever he might return. Amidst all the alterations of cultivation and dispossession, the shares in the common lands and in the common liabilities remained unchanged. The revenue responsibility indeed must coincide with actual possession, and this is merely a corollary of the *kan batai* system. But joint profit and loss were shared in another way. The owner of $\frac{1}{3}$ rd share might only cultivate $\frac{1}{4}$ th and pay revenue accordingly. But he would get $\frac{1}{3}$ rd of the common stock and bear $\frac{1}{3}$ rd of the village expenses.

112. "When the proprietors were not in direct possession of the land, one partner might transfer his share to an alien. But such transfers would rarely have much effect, and would often be fraudulently made in favour of persons supposed to be capable of ejecting the cultivators. Strangers were jealously excluded from cultivating communities, and what is known as the right of pre-emption was closely watched. Transfers among the members of the community by gift, bequest, mortgage, or sale, were not unfrequent.

Transfers of land and exclusion of strangers.

113. "In a country where much depends on artificial irrigation the building of a well was the first attribute of a proprietor, and its existence was the best proof of his title. Communities of cultivators, who saw that the landlords' hold on the estate was getting weaker, were eager to build wells and thereby found a proprietary claim in spite of the landlord's opposition. The proprietors were reluctant to allow a cultivator to sink a well, plant a grove, or lay out a garden."

Importance attached to construction of wells as an evidence of proprietary right.

114. This is a faithful picture, but it does not represent the state of things existing everywhere in the Punjab at annexation. It is convenient to talk of the Sikh system and of its effects; and certain broad features can be recognized as characteristic of Sikh rule everywhere. But there was no common scheme of revenue administration. Each Governor, and to some extent each *kardar*, each *jagir*-meant a change of system. The general effect of Sikh rule was a levelling of old privileges and superiorities, but the process was carried to very different lengths in different places, and in the same places at different times, and the practical result was to increase the diversity of tenures that previously existed. There were parts of

Effect of Sikh rule on property different in different parts of the country.

the country where the village bond was weaker than in Jullundur, or did not exist at all. There were parts where the rights of the older proprietors were overridden to a still greater extent where, though not forgotten, they had ceased to be valued or asserted, because in the emphatic language of Captain Hector Mackenzie they had become "symbols more of misery than of benefit."* The *malik* or *waris*, descended from the original founder of the village, and the cultivator, whose father or grandfather had settled in it, were on a common level. "Malikana dues were unknown. Ancestral shares were forgotten or had fallen entirely into disuse. *Malba* was levied from both alike upon the extent of cultivating possession, so (were) the revenue, cesses, and burdens of every kind."† Even at the first regular settlements it was sometimes found that the people had "a horror of money settlements,"‡ and were little disposed to revive rights which had been wholly or partially in abeyance.§ On the other hand there were, as will appear in the sequel, parts of the country where proprietary rights existed in a higher degree than in the Jullundur *doab*, and where a class interposed between the State and the cultivators whose claims could not be ignored.

Privileges
conceded
the Sikhs to
mukaddims,
maliks, &c.

115. Where the Sikh rule was most levelling in its character there were still men who held their heads above their neighbours. They did so rather in virtue of official position than of ancestral right, though the position was usually conceded to them on account of local influence founded on old descent and hereditary connection with the land. Thus the *mukaddim* was generally also a *malik*, in the sense in which that word is used in the Western Punjab, where it implies, not proprietary right in the soil, but a position of authority in the tribe or community. "The Sikh Government took all they could from the cultivator, relaxing in favour of the headmen, *chaudhris*, *mukaddims*, &c., who assisted them in the process. To these they gave *inama*, or what comes to the same thing, they exempted a plough or two of their cultivation from assessment. And these headmen on their part managed the revenue for Government and village affairs for the community generally: for the latter they collected *malba* to defray the village expenses, perhaps something more which was illicit. They would manage the waste lands, call in cultivators, &c."|| Where cash assessments were made, the leading men or *maliks* in the different communities, who were already recognised as *mukaddims*, naturally took up the engagements. We have instances of this happening even after the establishment of British rule. Down to the end of the second summary settlement in Montgomery "it was the almost universal custom in the river villages for the headmen to pay the revenue and collect in kind from the other shareholders,"¶ and as late as 1860 the Tiwana *maliks* were responsible for the payment of the revenue

* Mackenzie's Settlement Report of Gujrat, paragraph 160.

† " " " " " " 160.

‡ " " " " " " 134.

§ Sleedman's Settlement Report of Jhang, paragraph 83.

|| Elphinstone's Settlement Report of Montgomery, paragraph 50.

¶ Mackenzie's Settlement Report of Gujrat, paragraph 166.

Compare paragraph 201 of Tucker's Settlement Report of Dera Ismail Khan.

of a considerable tract in Shahpur.* The concessions that the Sikhs found it prudent to make to families of local influence were sometimes very considerable. A quarter or more of the ruler's share was surrendered to certain families under the name of *chaharam*.†

116. Another quotation from Mr. Temple's report may be given to show exactly what Settlement Officers had to decide, and the spirit in which the task was undertaken :—

Investigation of claims to proprietary right by early Settlement Officers.

"The broad question at issue has been this—who has held the land and paid the revenue for twelve years previous to the present settlement? Discrimination has been exercised not only in tracing the foundations of original right, but also in discovering the signs and tokens of *bona fide* possession. . . . We have been anxious that every claim and right, whether admitted and confirmed or not, should at least be understood. Ancient rights that have long been held in abeyance must sometimes be extinguished in deference to law and policy. But we have never non-suited claims by technicalities."

117. It is not to be expected that in the conflict between old rights, which had been partially in abeyance, and new ones which were for the first time becoming profitable, exactly the same course would be followed in settlements made at various times by different officers. The tendency was to commute the superior rights where they were established into a moderate percentage on the revenue, and to take engagements from the inferior proprietors and allow them the sole management of the estate. The latter were looked upon as the valuable element in the community, the former as an interesting survival of a state of society which had passed away and should not be revived. Still less were our officers disposed to assist in the process which had been making the *mukaddims* or headmen virtual proprietors in some parts of the country; and the allowance of 5 per cent. on the revenue, which they were allowed to collect from the community as *lambardar's* fees or *pachotra*, was a small recompense for the privileges which they were forced to relinquish.

Tendency to favour the claims of the actual cultivators of the soil.

118. The policy of the settlement of rights in land effected in the Panjab described in the preceding paragraph was brought from the North-Western Provinces, where the circumstances were different. As applied to this province it was on the whole a healthy one, but it may be doubted whether it was not sometimes pushed too far. After the Mutiny a considerable change in official opinion is observable, but it was then too late to disturb, to any substantial extent, the settlement of titles that had been made.

Change in official opinion after Mutiny.

119. A general description of the rights in land which have been commonly found to exist will be useful. The object with which it is written is the practical one of enabling officials to recognize and understand tenures with which they may be brought into contact in their daily duties. An attempt will be made to indicate the general type of the tenures in different parts of the province. For details

General description of rights in land useful.

* Davies' Settlement Report of Shahpur, paragraph 194.

† Crockett's Settlement Report of Rawalpindi, paragraph 329, &c.

Brandreth's Settlement Report of Ferozepore, paragraph 200.

Karnal-Umballa Settlement Report, paragraph 96-97.

reference must be made to settlement reports and gazetteers. Attention will be confined to tenures as they exist now, or have existed in very recent times, speculations as to their origin being for the most part ignored.

Main features
of proprietary
right.

120. It is unnecessary to attempt any exact definition of proprietary right in land in Northern India. The preceding paragraphs have shown what is its general nature. As enjoyed by private individuals it nowhere amounts to full ownership, except where the land-revenue has been redeemed. Its main features are—

- (a) that the right-holder is entitled to the use and occupation of the land during his lifetime ;
- (b) that on his death this title passes to his descendants, subject to customary rules of inheritance, which usually exclude females ;
- (c) that the right-holder is entitled to let the land to tenants on such terms as he thinks fit ;
- (d) that the right-holder can sell or mortgage the land subject to customary and legal restrictions which give to members of the same family or village community a right to interfere under certain circumstances. This right is based originally on kinship, real or assumed, and not on any claim on the part of the objector to a superior title. Mr. Thomason regarded freedom of transfer as a necessary feature of proprietary right. But the Indian idea of property in land is that it is vested in a family, and not in an individual. In many parts of the country the possession of unlimited powers of alienation by the recorded right-holder was entirely opposed to native sentiment, and restrictions on the power of alienation have never been wholly wanting in the Panjab ;
- (e) that the right-holder is entitled to engage for the payment of the land-revenue.

This last feature of proprietary right is mainly the creation of our rule. The Land Revenue Act does not attempt a definition of "landowner." It merely states that the term "does not include a tenant or an assignee of land-revenue, but does include a person to whom a holding has been transferred, or an estate or holding has been let in farm, under this Act for the recovery of an arrear of land-revenue . . . and every other person not hereinbefore in this clause mentioned, who is in possession of an estate or any share or portion thereof, or in the enjoyment of any part of the profits of an estate."* Of course some of the persons included are only "landowners" for the purposes of the Act.

Ownership
undivided or
divided, and
communal or
non-communal

121. Maine has observed that "the rights of property are . . . a bundle of powers capable of being mentally contemplated apart and capable of being separately enjoyed."† Where an individual or a community is found in possession of all the privileges

* Section 3 (2).

† Maine's Village Communities, 5th edition, page 158.

which have been noted above as the marks of proprietary right, he may be said to enjoy, subject always to the lien of the State on the produce of the soil, complete ownership. But the individuals who occupy the land and pay the revenue may be bound to render certain dues to another person, who is known in the language of revenue codes as a superior proprietor, or *ala malik*. The latter's interest in the estate may be limited to the receipt of this quit rent, or he may have considerable rights over the waste lands included within its limits, though he has no power of interference in the management of the cultivated holdings. Or, on the other hand, the man who pays the revenue of the land may have no right to till it, but merely to receive a rent fixed by authority from a cultivator who has been held to have a permanent and heritable right of cultivation. Such a cultivator is known as an occupancy tenant. He enjoys a share of the proprietary right, and the distinction between him and an inferior proprietor (*adna malik*) is not a very broad one. Wherein it consists will appear in the sequel. This gives us one primary division of ownership into complete or undivided, and incomplete or divided. Moreover the land of an estate may be held by a community jointly responsible for the payment of the land revenue, holding part of the estate in common, and raising a certain amount of money for common expenses. Or again each holding may be a separate unit of which no part is subject to common rights, and whose owner is responsible for its revenue and for nothing further. The former, which may be called the communal tenure, is the form which property has taken in the village communities of a large part of the North-Western Provinces and the Panjab. The latter is very similar to the well-known *raiyatwari* tenure of Southern India.* It exists here also in law and in fact in the *malik kabza* tenures which are common in the Rawalpindi division and not unknown elsewhere. It exists in fact, if not in law, throughout a great part of the South-Western Panjab.

122. Proprietary right may therefore be classified as—

1. Undivided ownership—

(a) Communal. Example—village community in which there are no superior proprietors or occupancy tenants.

(b) Non-communal. Example—*malik kabza*.

2. Divided ownership—

(a) Superior or *ala malik* ... { 1. Communal.
2. Non-communal.

(b) Inferior or *adna malik* ... { 1. Communal.
2. Non-communal.

(c) Occupancy tenant.

The tenures of superior and inferior proprietors may be either communal or non-communal,† but each occupancy tenant is only

* See Baden Powell's Land Systems of British India, Vol. III, pages 128, 130.

† An example of communal superior ownership is where the *ala maliks* collect their dues jointly from the *adna maliks* and divide the proceeds according to fixed shares, or where they are joint owners of the village waste.

Classification
of different
kinds of pro-
prietary right.

responsible for the rent of his separate holding, and though he may have rights of user in the village common land, they are merely appurtenances of his cultivated holding, and have no communal character.

Mauza or
village and
mahal or
estates.

123. Before describing the village community it will be convenient to explain exactly what is meant by the two terms *mauza*, which is usually translated "village," and *mahal*, of which the English equivalent is "estate." A *mauza* is defined by Mr. Thomason as "a parcel or parcels of land having a separate name in the revenue records and known limits," and a *mahal* as "any parcel or parcels of land which may be separately assessed with the public revenue, the whole property of the persons settled within the *mahal* being held hypothecated to Government for the sum assessed upon it. There are two elements in this definition, the separate assessment, and, where more than one person own the same estate, their joint responsibility for the payment of its revenue. "Village" is not defined in the Land-Revenue Act, but the meaning of "estate" is explained to be "any area—

- (a) for which a separate record of rights has been made, or
- (b) which has been separately assessed to land revenue, or would have been so assessed, if the land revenue had not been released, compounded for, or redeemed, or
- (c) which the Local Government may, by general rule or special order, declare to be an estate.*

The joint responsibility of all the landowners of an estate for its revenue is provided for in Section 61 of the Act. In practice it is rarely enforced. A rule made under clause (c) of the section quoted above declares "all demarcated areas of uncultivated and forest land owned by Government" to be estates.†

A village, as a rule, consists of a single block of land. But occasionally the whole of its land does not lie in a ring fence, and some outlying fields are found mixed up with the lands of another village.

The village
and the estate
generally
identical.

124. Several estates may be included in a single village. This may be brought about by the process known in revenue rules as "complete partition," by which any one or more of the coparceners in a village community is able to separate off his or their lands and form them into a separate estate. This has led to a great multiplication of estates in the North-Western Provinces. But complete partition has always been discouraged in the Panjab and is in fact very rare. Section 110 of the Land-Revenue Act provides that "a partition . . . shall not, without the express consent of the Financial Commissioner, affect the joint liability of the land or of the landowners thereof for the revenue payable in respect of the land, or operate to create a new estate." Hence in the Panjab "village" and "estate" are, as a rule, merely terms for the same property viewed under different aspects. Settlement Officers sometimes find it expedient to divide an existing village into two separate estates, but they must remember that they have no power to do so of their own authority.

* Act XVII of 1887, Section 3 (1).
† Land-Revenue, Rule 123.

125. Holding is defined as "a share or portion of an estate held by one landowner or jointly by two or more landowners."^{*} Definition of holding.

126. A village community is a body of proprietors who now or formerly owned part of the village lands in common, and who are jointly responsible for the payment of the revenue. As time goes on the tendency is for the area held in severalty to increase, but it is rare indeed to find a village, which was one of the communal type, in which there is no common property remaining. Joint responsibility has been made a prominent feature of village tenure by the British Government. Under native rule it did not exist when the State realized its dues by division of crop or by appraisement. Even when a cash assessment was made only a few leading members of the community became responsible and they generally occupied the position of revenue farmers in their dealings with the rest of the brotherhood. But joint responsibility occupies a far more prominent position in our codes than in our practice. The village community.

127. The members of the proprietary body in a true village community are often united by real or assumed ties of kinship. The admission of strangers into the brotherhood was always, in theory at least, a thing to be guarded against, and village customs in the matter of inheritance and pre-emption are founded on this feeling.[†] But under native rule the repugnance to admit strangers often yielded to the pressure of the Government demand, and outsiders were allowed to share in rights which had become burdens. The almost complete freedom of transfer enjoyed in practice under British rule has had a still more disintegrating effect on village communities. As will appear in the sequel there are parts of the province where village communities of the above type never existed and others where the village organization has fallen into a very decayed condition. Reluctance to admit strangers.

128. Villages often consist of several main divisions known by various names such as *taraf*, *patti*,[‡] or *pana*, and these again are sometimes divided into smaller sections (*thoks*, *thulas*, &c.). The lands of two *pattis* may be separate (*chakbat*) or intermixed (*khetbat*), and the proprietors of a *patti* may have common lands of their own and also a share in the general village common. Division of villages into *pattis*, &c.

129. The affairs of the brotherhood were formerly managed by an informal village council or *panchayat*. But this body was too numerous and loosely constructed to fittingly represent the community in its dealings with Government officials. A few of its leading members were, therefore, selected as headmen or *lambardars*, and the appointment of headman naturally came to be confined to particular families. From a revenue point of view the most important function of the headmen is to collect the revenue from the coparceners and pay it into the treasury. The special position assigned to the *lambardars* and the action of our courts stripped the *panchayat* of its influence, and practically it has ceased to exist. The administration The village *panchayat* and the headmen.

* Act XVII of 1887, Section 3 (3).

† The provisions regarding pre-emption in the Punjab Laws Act must not be accepted as a true representation of village custom.

‡ Where the term *taraf* is used for the main divisions, the sub-divisions are sometimes called *pattis*.

of the *malba* or fund out of which the common expenses of the brotherhood are met is usually left in the hands of the headmen, but it is generally recognized that each member of the proprietary body has a right to demand an account of its expenditure.

Residents in village communities who are not proprietors.

130. An Indian village community of the communal type was, and to a considerable extent is still, self-sufficing. Besides the landowners it includes "a nearly complete establishment of occupations and trades for enabling them to continue their collective life without assistance from any person or body external to them."* There are hereditary artisans and hereditary menials who perform offices considered unsuitable or degrading in the case of landowners. For these there is generally a customary rate of payment, which usually takes the shape of allowances of grain according to a fixed scale at time of harvest. The village grain-dealer always occupied a higher position. Where the land was abundant and the proprietary body small outsiders might be voluntarily admitted as cultivators or forced upon the community by the action of State officials. In the latter case the landowners were fortunate if they could secure some small grain fee at harvest as an acknowledgment of their superior title. Residents who are not landowners sometimes pay to the latter as a body or to their headmen petty fees periodically, or on special occasions such as marriages. The tendency of our administration and especially of our legal system has been to loosen the communal tie and to weaken the authority exercised by the proprietary body over its individual members and over the other inhabitants of the village.

The *abadi*.

131. The houses of the members of the brotherhood and of their dependents are usually built close together in some convenient part of the village. It may be noted that this inhabited site or *abadi* is excluded from the operation of the Land-Revenue Act "except so far as may be necessary for the record, recovery, and administration of village cesses."† The houses of the village menials are usually placed on the outskirts of the *abadi*, and those occupied by men of impure castes sometimes occupy a separate site or sites at a little distance from it.

Degree to which separation of rights has occurred and rule determining measure of right.

132. It is important to ascertain the extent to which the lands of a village community, or, as it is sometimes called, a coparcenary estate, are still held in common, and also the rule by which the measure of the rights and liabilities of the different shareholders and the division of the joint income are determined. Of the former every degree is recognized from complete commonalty to complete severalty, but either extreme is rare. The rule which governs the measure of the rights of each member of the brotherhood is also far from uniform. The estate may be held in accordance with definite and well known customary shares, or each man's occupancy may be the measure of his interest. The customary shares may be expressed in various ways, as by parts of a rupee or of some common land measure or by ploughs. Thus the whole estate may be regarded as consisting of twenty *biswas* or one *bigha*, of which each *patti*

* Maine's Village Communities in the East and West, 5th edition, page 125.
† Act XVII of 1897, Section 4 (1).

and which is quoted in full on pages 626—631 of the 2nd volume of Mr. Baden Powell's Land Systems of British India.

Zamindari
tenures.

136. *Zamindari* tenures of the landlord type or estates possessed in full proprietary right by a single owner require no particular notice. Such tenures are not coparcenary. *Zamindari* tenures of the communal type are those in which the whole of the land is held and managed in common. Whatever land the owners cultivate themselves is occupied by them as tenants of the community. "Their rights are regulated by their shares in the estate, both as regards the extent of the holdings they are entitled to cultivate and as regards the distribution of profits, and if the profits from land held by non-proprietary cultivators are not sufficient to pay the revenue and other charges, the balance would ordinarily be collected from the proprietors according to the same shares."

Confusion in
use of terms
pattidari and
bhaiachara.

137. Some confusion exists in the use of the words *pattidari* and *bhaiachara*. Thomason employed *pattidari* to include both, and *bhaiachara*, or custom of the brotherhood, means now something quite different from what it meant when first adopted as a revenue term. *Pattidari* was once applied only to estates held on ancestral shares, and villages in which other kinds of customary shares prevailed were called *bhaiachara*. But in the Panjab *bhaiachara* is restricted to tenures in which possession has become the measure of right, and all villages held on ancestral or any other well known scheme of shares are classed as *pattidari*. It is not always safe to assume that *pattidari* has the same meaning in an Act of the Legislature as it has in revenue rules or instructions.

Pattidari
tenures.

138. Perfect or complete *pattidari* tenures are those in which all the lands are divided and held in severalty by the different proprietors according to ancestral or other customary shares, each person managing his own lands and paying his fixed share of the revenue, while all are jointly responsible in the event of any one shareholder being unable to fulfil his obligations to Government. Tenures of this class are very rare. Where they occur the right of pre-emption and joint responsibility are almost the only ties binding the members of the communities together. Imperfect or incomplete *pattidari* tenures are those in which part of the land is held in severalty and part in commonalty, and the interests of the landowners in both correspond to well-known customary shares.

Bhaiachara
tenures.

139. In perfect *bhaiachara* tenures all the lands are held in severalty, but customary shares, if they ever existed, have disappeared and each man's holding, or rather the portion of the total revenue which he pays, has become the sole measure of his rights and liabilities. In a *pattidari* tenure the share regulates the revenue payable, in a *bhaiachara* tenure the revenue payable regulates the share. All are jointly responsible if any individual shareholder becomes a defaulter. The tenure of inferior proprietors in villages in the south-west of the Panjab consisting of groups of wells, where the waste belongs to the superior owners, is technically of this class, but joint responsibility is rarely, if ever, enforced. An imperfect *bhaiachara* differs from a perfect *bhaiachara* estate in exactly the same way as an imperfect *pattidari* differs from a perfect *pattidari* estate.

140. It is often impossible to refer the tenure of a particular estate to any one of these classes, and a Settlement Officer must be on his guard against a tendency on the part of his subordinates to label a tenure by some familiar official term instead of carefully describing its actual incidents. One subdivision or *patti* may be *pattidari*, while another may be *bhaiachara*. In the case of the separate proprietary holdings possession may have become the sole measure of right, though the customary shares are not forgotten, and are recognized as governing rights in the common land and followed as the rule of partition when it comes to be divided. In our early settlements it was found that the people were sometimes willing to revert to the old customary shares even in the case of their separate holdings, but such a measure involves a disturbance of existing rights and can only be enforced with the consent of all concerned, which in these days would very rarely be obtainable.

141. The different forms of tenure described above are not in their nature permanent. An estate may easily pass from one class to another, the joint responsibility remaining intact. A landlord *zamindari* estate at once becomes a communal *zamindari* estate when the sole owner dies leaving several sons behind him. If they again effect a partition of any part of the joint property an imperfect *pattidari* tenure results. But the commonest of all changes is the passing of a *pattidari* into a *bhaiachara* tenure. As we have seen this may be caused by the exactions of a native government. Under our own rule the actual holdings may never have corresponded closely with the acknowledged shares, and even if they did the unequal improvement of different holdings, and sales and mortgages of land to outsiders may have made the system of paying the revenue according to customary shares unsuitable. Accordingly when an estate is re-assessed and the new demand is distributed over holdings, the amount of cultivated land of different classes in each man's possession and not his ancestral or customary share is made the basis of the calculation of the revenue which he shall in future pay. Under these circumstances a *bhaiachara* tenure is at once created, and as a rule each settlement shows a large addition to the number of estates classed as *bhaiachara*.

142. Owners are sometimes found in village communities who do not belong to the brotherhood and are not sharers in the joint rights, profits, and responsibilities of its members. Their proprietary title is a complete or undivided one, but it is confined to certain fields and does not include any share in the village waste. The name by which this tenure is officially known in the Panjab is *malik kabza*, and the holder of it is called *malik kabza*. These terms indicate that the interest of the proprietor is limited to the land actually in his own possession. This land he can let, mortgage, or sell as he pleases, and he is responsible for the payment of its revenue. A familiar instance of this form of landholding is the right acquired by a Brahman, who receives a *dohiti* or deathbed gift of a small plot of land from a landowner. The *malik kabza* tenure is common in the districts of Gujrat, Rawalpindi, Jhelum, and Hazara, where it was introduced at the first regular settlement under circumstances which will be described in a later paragraph. In some cases the status of *malik kabza* is combined

with that of an inferior proprietor. The status of an assignee, or the heir of an assignee, who is recognized as owner of the plot which is, or was, held free of revenue, subject to the payment of a proprietary fee in recognition of the superior title of the village community, is of this description (see paragraphs 182—185). This mixed form of tenure is common in the Jhelum district.*

Superior and
inferior owners.

143. Where the proprietary right is divided the superior owner is known in settlement literature as *ala malik* or *talukdar*, and the inferior owner as *adna malik*. The local names given to these tenures are not uniform. Thus in the Cis-Sutlej tract the superior owner is called *biswadar*, and the inferior *zamindar*. In the south-western Panjab the latter title is appropriated by the superior owner, and the inferior proprietor is commonly described as *chakdar*. In cases of divided ownership the proprietary profits are shared between the two classes who have an interest in the soil. Occupancy tenants holding at privileged rents are in possession of a part of the proprietary right, but they differ from inferior owners inasmuch as their rents are within certain limits and under certain circumstances liable to enhancement, and their rights of transfer are subject to limitations based on the superior rights of another person, who is recognized as landlord.

Usual policy
to make the
settlement
with the in-
ferior proprie-
tor.

144. As the greater part of the profits of landowning in India are derived from the limitation of the Government demand by the British Government, the question of the persons with whom settlement should be made was, where the proprietary right was divided, a matter of great practical importance. In the Panjab, following the precedent of the North-Western Provinces, it was almost invariably decided in favour of the inferior proprietor, the claim of the superior owner to a share of the crop being commuted into a moderate sum levied as a surcharge upon the revenue and calculated at a small percentage on its amount. The general effect was that the benefit of the action of the State in limiting its claim against the produce accrued almost entirely to the communities which we found in actual cultivating possession of the land. This policy represents the extreme rebound from that which in Lower Bengal, where the village system had broken down before annexation, transformed the revenue collectors of the Moghal Government into great landowners without affording at the same time any adequate protection to the cultivators. In any case in which the superior proprietor still continues to receive dues in kind these may be commuted by the Collector into a fixed percentage of the land-revenue on the application of both landowners, or, with the previous sanction of the Local Government, on the application of either of them (Section 146 of Act XVII of 1887). There are few, if any, cases now remaining in the Panjab in which the question with whom settlement should be made has not been decided. The Financial Commissioner has power to declare "by rule or by special order in each case" whether the superior or the inferior landowners shall be liable, or whether both shall be liable, and if so, in what proportions,† and he has framed a

* Thomson's Settlement Report of Jhelum, paragraph 197.
† Act XVII of 1887, Section 61 (1) (b).

rule providing that, in the absence of any special order to the contrary, the inferior landowners shall be liable.*

145. The circumstances from which *talukdari* rights have sprung are very various. In a good many cases the superior owners are the descendants of persons who once exercised political sway or enjoyed a lordship over the soil, from which they were ousted during the dominion of the Sikhs, though they managed to collect at harvest with greater or less regularity some small proprietary fee, such as a *ser* in every maund of the produce (*sermani*), from the persons in actual possession of the land. In other cases the connection of the ancestors of the present *talukdars* with the land was in its origin purely official. They were revenue farmers or *jagirdars* who enjoyed under native rule large rights of management, which grew into rights of property. These two sources of *talukdari* right often united in a single individual.

Causes from which *talukdari* right has sprung.

146. The rights of the inferior proprietors sometimes extend over the whole estate, including the waste. In other cases they are confined to the separate holdings, and the waste is at the disposal of the *talukdar* subject to certain rights of user enjoyed by the village community. In the latter case the rights of the inferior proprietors are not very different from those of the *malik habza* described in paragraph 142, and his liabilities are not in practice much greater.

Rights of inferior proprietors sometimes do not extend to the waste.

147. In a discussion of land tenures the province may be roughly divided into five tracts—

Division of province with reference to its tenures into five tracts.

- (1) The plains of the Eastern and Central Panjab.
- (2) The Himalayan tract to the north of these plains in so far as it is British territory.
- (3) The Pathan tract lying mainly beyond the Indus and comprising the districts of Peshawar, Kohat, most of Bannu, and part of Dera Ismail Khan.
- (4) The South-Western Panjab.
- (5) A tract roughly defined by the Indus and the Jhelum, on the west and east, the Salt range on the south, and some of the western spurs of the Himalayan range on the north. It consists mainly of the Jhelum, Rawalpindi, and Hazara districts.

It must not be supposed that definite limits can be assigned to divisions of this sort. Tenures do not adjust themselves to geographical, and still less to administrative, boundaries. All that is implied is that there are broad distinctions in the tenures characteristic of these different parts of the province, and typical forms can generally be recognized which were probably once more widely spread than they are at present.

I.—Tenures of the Plains of the Eastern and Central Panjab.

148. The distinguishing mark of the first division is the prevalence of well organized village communities. The general features

The plains of the Eastern and Central Panjab.

* Land Revenue Rule 208,

of these bodies have already been described. They are found in their purest form in the south-east of the province, and here it will generally be found that the proprietary body in each estate or main subdivision of an estate claim to be kinsfolk, and that ancestral shares or some other definite measure of right, such as ploughs, is, or at least in comparatively recent times was, recognized.* In the north-west the communities were often much less homogeneous, and whatever may have been the original form of landholding, the rule of our predecessors had created a state of things in which the land in each man's possession had to be recognized as the measure of his liabilities, and also of his right in any common property or profits. *Talukdari* tenures are not common in the districts of the Eastern and Central Punjab.

II.—Tenures of Kangra and Simla.

Source of information.

149. When we pass from the plains to the hill country which bounds them on the north a very marked change of tenures is apparent. The best account of the hill tenures is to be found in Mr. Lyall's Kangra Settlement Report, of which very free use has been made in the following paragraphs.

Absence of real village communities.

150. In the hills no village communities in the proper sense exist. Historical causes can be plausibly assigned for this peculiarity, but in any case the physical nature of the country by itself would have prevented the growth of compact groups, each holding a well defined area of arable and pasture land.† The villages recognized in our records are artificial collocations of hamlets or holdings corresponding with the *tappas* or circuits which the hill Rajas formed for the sake of fiscal convenience and each of which they put in charge of a single manager. The individuals in possession of these grouped holdings are united by no real or pretended bond of relationship.

The Raja is also the landlord.

151. "Each Raja was the landlord of the whole of his *raj* or principality, not merely in the degree in which everywhere in India the State is in one sense the landlord, but in a clearer and stronger degree. . . . Each principality was a single estate divided for management into a certain number of circuits. . . . The waste lands, great and small, were the Raja's waste, the arable lands were made up of the separate holdings of his tenants."[‡]

Titles derived from deeds of grant given by the Raja.

152. Every holder of land derived his title from a *patta* or deed of grant given to himself or his ancestor by the Raja which assigned to him "certain specified fields or cultivable crops. . . . He called his right a *waris* or inheritance, not a *maliki* or lordship."[§] The *waris* had a permanent title in his holding. In the state of

* This does not apply to the Hissar district, a great part of which was within comparatively recent times a wild tract occupied by a sparse and shifting population of gazelles and shepherds.

† Kangra Settlement Report, paragraph 26.

‡ Ditto " 25.

§ Ditto " 25.

the term *waris* rather than *maliki* has the significance here ascribed to it. *Waris* is used to denote proprietary right in parts of the country where these hill tenures do not prevail (see e.g., Captain Mackenzie's Settlement Report of Gupat, paragraphs 169, 170, and Brandreth's Settlement Report of Jhelum, paragraph 259).

society which existed when our hill tracts were still ruled by Rajput chiefs legal rights do not exist, but popular feeling distinguishes clearly between what a ruler ought and what he ought not to do. "A good Raja never evicted an old cultivator without a very strong cause . . . but there was no protection against a bad Raja for a cultivator of humble position, though a strong family of good caste or social standing had little to fear. . . . The rent due from the holder of each field was payable direct to the Raja. . . .

The agents who collected these dues and rents from the *wazir* down to the village headman were the Raja's servants appointed and paid directly by himself.*

153. As regards the waste the landholders had merely rights of user which were not measured by the amount of land in their possession and were in fact shared by residents in the same *tappa* who had no land at all. Grazing fees were exacted from all alike. The cattle were not confined within the limits of the particular *tappa* in which their owner lived. The rights of the landholder were not allowed to interfere with the power of the Raja to make allotments to new cultivators out of the waste, and there was no real difference between the title of the oldest and that of the latest grantee. There were often indeed certain hayfields near the cultivated holdings which landholders enclosed during parts of the year, and a grant of land to an outsider from these would have been looked upon as an act of tyranny on the part of the Raja. Exclusive rights of user were granted to shepherds in particular runs during a portion of each year, and these men were often not even subjects of the Raja, but merely drove their flocks into his territory for convenience of pasturage at particular seasons. Portions of the waste were also set apart as shooting preserves for the Raja.

Rights of user in the waste.

154. The Sikhs drove the hill Rajas of Kangra into exile or degraded them into mere *jagirdars*, and the British Government, when it took over the country, did not restore them to their old position. The first regular settlement was made in 1850-52, and its effect on tenures is a curious example of the extent to which officials in defining tenures are apt to mould them after some familiar model. The Settlement Officer had a competent knowledge of the facts with which he was dealing, but the only settlements with which he was acquainted were village settlements, and his native staff knew the procedure of the North-Western Provinces and nothing else. "If Mr. Barnes had adapted his settlement forms and proceedings to the system of assessment and form of tenure which he found existing in Kangra, he would have made a kind of *raiyawari* settlement with each family for its holding of cultivated land and patches of appropriated waste, leaving all the unenclosed wastes . . . belonging to the property of the State subject to the rights of common belonging by custom to the landholders and others. . . . What he did was to apply to the hill circuit, with slight alteration, the terms and forms which are in use for an estate . . . of the kind known . . . as a *blaiachura mahal*."† In Kangra proper the waste of each village had

Effect on tenures of the first regular settlement.

* Kangra Settlement Report, paragraphs 20 and 25.
† Ditto paragraph 27.

definite boundaries assigned to it and became the *shamilat deh*, though the rights of Government in valuable trees were reserved. Some miscellaneous items of rent or revenue, and notably the rent of new cultivation in the waste which properly belonged to the State, were made over to the new communities, and the principle of joint responsibility for the Government demand was introduced. Experience has shown that anything like a real village assessment is in a large part of Kangra impossible. Each holding has to be dealt with separately and the principle of joint responsibility would break down if it were translated into practice. In Kulu, whether by accident or design, the rights of the State in the waste have been more fully preserved.

Talukdari
rights in
Kangra.

155. In some cases *jagirdars* in Kangra who are representatives of old ruling families enjoy *talukdari* rights. These as regards cultivated holdings have been commuted into a percentage of the land revenue, but the rights enjoyed over the waste are sometimes very considerable.*

III.—Pathan Tenures.

Source of
information
as to Pathan
tenures.

156. The settlements of the Pathan tribes in the country to the east of the Suleiman Hills began perhaps 1,200 years ago and have continued down to our own time. The following account of Pathan tenures is largely drawn from Captain Hastings' Settlement Report of Peshawar. But forms of landholding of the same general type in different stages of development are common in the other districts occupied by Pathan tribes.

Partition of
a newly occu-
pied tract.

157. When a tract was occupied by an invading tribe a partition took place. The lot of each main subdivision of a tribe was sometimes called a *tappa* and described as its *daftar*, the individual proprietors being known as *daftaris*. Where circumstances required it the lot was divided into *vands* according to the nature of the soil, facilities for irrigation, &c., and the number of *bakhras* or shares, which was to be the basis of division was calculated, one being often allotted to each man, woman, and child. Each share properly included an allotment from each *vand* or at least from each kind of land, so that a man's possessions might be a good deal scattered.† But the whole or the main portion of the property of a sub-section (*khet*) of a tribe usually consisted of a single block of land, in the middle of which it built a village called after its name. The block was divided into *vands*, so that all might share alike. The *maliks* or leading men, and even the *khan* or chief, got no more than any one else in the division, but the latter sometimes received certain lands as *seri* or a free gift from the tribe.

Vesh or
periodical re-
distribution.

158. To secure a continuance of the original equality of condition it was customary to make a *vesh* or redistribution of the land by lot at fixed intervals, if a majority of the community so desired. It is said that in Peshawar the custom originally extended to an exchange of *tappas*, but in this form it has been very long dead. Inside *tappas*

* Compare with the above the account of the tenures of the Simla district in Colonel Wace's Settlement Report.

† Tucker's Settlement Report of Dera Ismail Khan, paragraph 320.

it lasted, however, down to a recent period, and involved the transfer of whole villages, including the inhabited site, and not only the exchange inside villages of the *kandis* or subdivisions, or of individual holdings. *Vesh* is destined to disappear, but it was still enforced in one form or another in some Pathan tracts in the frontier districts when they were settled twenty or twenty-five years ago, and also in some Biloch villages in the north of Dera Ghazi Khan.* In carrying it out the recognized shares were in some places those adopted in the original partition, in others every male, old and young, got an equal portion.† In Marwat a fresh calculation of shares took place, one being allotted to each man, woman and child. This was known as *khula* or mouth *vesh*.‡ We became acquainted with Pathan tenures at a stage of their development when "shifting severalty" still prevailed. But every one with even a slight knowledge of the history of Indian and European forms of landholding knows that a periodical redistribution of land is a common incident of primitive tenures. It still exists under the name of *panapalat* in some of the villages of the Gurgoon district.§

159. It would be a mistake to suppose that a careful partition of the kind described above invariably took place. In a rough country where the land was of little value each family was allowed to appropriate all it could manage.|| Acquisition of ownership by squatting.

160. A Pathan village did not consist wholly of proprietors. There were dependent cultivators known as *fakirs*, and also village servants and artisans. Both classes held land free of charge in return for service in peace and war to the *daftaris*. Hamlets (*bandas*) were established on the outskirts of the *tappas*, and occupied largely by *malafars* (loin-girders) or *hamsayas* who held land on condition of repelling raids on the territory of the tribe under whose shade (*saya*) they sat, and assisting in making raids on its rivals, but were free from any obligation to render the ordinary village service exacted from *fakirs*, menials and artisans. Dependents of Pathan tribes.

161. The original division by shares tended in course of time to break down, especially as regards unirrigated lands. It is natural that each man should strive to keep the fields he has himself reclaimed from the waste, and once he has become responsible for the revenue assessed upon them, the old exact partition by shares is at an end. It is more fully preserved in the case of lands irrigated from springs and canal cuts, and the water itself is usually carefully divided in accordance with ancestral, or at least ancient shares. In an arid Shares in land and shares in water.

* In Peshawar *vesh* now appears to be extinct, but in his Settlement Report Mr. Dane notes that "a periodical distribution or *vesh* of the areas and even of the houses held by each clan over the existing adult males still prevails in Buner, where the last *vesh* was made in 1891. (Mr. Dane's Settlement Report of Peshawar, paragraph 20.)

† Tucker's Settlement Report of Dera Ismail Khan, paragraph 267.

‡ Thorburn's Settlement Report of Banna, paragraph 136.

§ Channing's Settlement Report of Gurgoon, paragraph 117. Compare the account of the *rossi-kuti* system of tenure in a few of the riverain estates of Sialkot, in paragraph 133 of Captain Dunlop Smith's Settlement Report of that district.

|| Tucker's Settlement Report of Kohat, paragraph 180; Thorburn's Settlement Report of Banna, paragraph 144.

tract rights in water are more valued than rights in the soil. Where cultivation depended on irrigation the partition of the country between the main subdivisions of a tribe might be made by the method already described, while the further division among sub-sections might depend on the amount of canal excavation performed.* Where the supply is abundant the pressure of the demands of native Governments has sometimes led to a levelling up as regards rights in water, the tribesmen and their dependents giving labour and taking water on equal terms; where it is scanty, the old proprietary shares were more tenaciously upheld, and the soil and the water are distinct properties, which are bought and sold separately.†

Daftaris
inam.

162. The Governments which preceded our own often gave the whole body of the *daftaris* or the *maliks* a considerable share of the ruler's portion, or the lands near the village site, which probably represented the original holdings of the *daftaris*, were exempted altogether (*inambawajah daftarat*).‡

Encroachment on rights
by the *khan*.

163. His personal energy and prowess, the favour of the ruler or the official position he had acquired as a revenue farmer or *jagirdar*, often enabled a *khan* to assert large rights in the unoccupied waste included within the bounds of a sub-section of a tribe, and enjoyed for common purposes of pasturage, &c. In some cases the primitive tribal division was entirely overborne by the power of the *khan*, the latter becoming virtually owner of the whole of the land. He would have been condemned by the voice of the countryside had he turned out a tribesman from the land he actually held or debarred him from grazing cattle in the waste, so long as he bore arms in war, paid the customary cesses, and rendered the customary services. But all the fields which he could not cultivate were at the *khan's* disposal, as was the land of tribesmen who left the country or died childless, and he could grant it or allotments out of the waste as *seri* to men who helped him with their swords or their prayers. These gifts were irrevocable so long as the service was duly rendered, but there were other grants, especially to cadets of his own family, which were held during the *khan's* pleasure.§ The similarity of the tenures thus developed to the hill tenures described in paragraphs 150—155 is striking.

Pathan
tenures pass
into ordinary
village and
tribe tenures.

164. It is easy to see how tenures of the kind described above might pass in a period of enforced peace into forms of property not widely different from the ordinary village community and *talukdari* tenures, and that this process might be hastened by the tendency of officials to mould tenures into shapes with which they are already familiar. As a matter of fact the development of rights in land on the north-west frontier has been to a considerable extent on these lines.

* Thorburn's Settlement Report of Bannu, paragraph 128.
† Ditto ditto paragraphs 102 and 105.

‡ Hastings' Settlement Report of Peshawar, paragraphs 384 and 389.
§ Wace's Report on the Settlement of the Agor Valley. Compare Captain Leigh's Settlement Report of the Barak Tappa in the Kohat District.

IV.—Tenures of South-Western Panjab.

165. The rarity of true village communities, which we have noted as a feature of the land tenures of the hills, is reproduced under entirely different physical conditions in the arid plains of the South-Western Panjab. Here the climate by itself is enough to account for the prevalence of holdings in severalty. The rainfall is extremely scanty, and outside the river valleys the country was once, and to a great extent still is, a grazing ground for sheep and a browsing ground for goats and camels. These animals have to wander over wide tracts in search of food. Some limits were no doubt recognized within which the cattle of this or that clan grazed, but it would not have profited smaller groups to appropriate or have assigned to them allotments of waste on consideration of being excluded from the remainder. Hence one of the most essential features of the village tenure, the common waste, could not exist. The nature of the cultivation also opposed insurmountable obstacles to the growth of a village system. Tillage is very largely dependent on the provision of artificial means of irrigation, and true *barani* cultivation is practically unknown. In the uplands the scattered wells are deep and costly. Even in the wide river valleys wells are required to supplement the flood water which is led on to the lands through artificial channels. The unit of property is the well, or, in the lands adjacent to hill torrents, the large embanked field or *band*. The well holding is known as "*chan*" or "*patti*," and even where no well actually exists the holding is often assumed to be a well estate, and is called a "*banjari well*" or a "*patti*."

True village communities rare in S.-W. Panjab.

166. At the first settlement communal tenures were introduced, though the Commissioner of Multan, Colonel Hamilton, urged that they were quite unsuitable. A considerable part of the waste was treated as Government property, but, with this exception, the whole country was divided into villages or *mauzas*, which were generally of a very artificial character. In some parts, however, not a few estates are to be found in which the landowners are all, or nearly all, of one stock, and in such cases a communal tenure is not markedly unsuitable, though the cohesion between the shareholders is much weaker than in the Eastern or Central Panjab. But generally the village system was forcibly engrafted on a form of property with which it was incompatible. An estate was often a more group of scattered wells with the addition of a large block of the surrounding waste, which was declared to be the common property of the well owners. The assumption of joint responsibility was absurd as regards estates consisting of collocations of upland wells, and both in assessing and collecting the revenue has practically been abandoned. Even in the riverain tracts it was unworkable owing to the shifting character of the floods, but here it disappeared with the introduction of the fluctuating system of assessment.

Attempt to introduce the right village tenure

167. A widespread, though far less universal, feature of land-holding in the South-Western Panjab is the recognition of two distinct classes having separate proprietary interests in the soil. The existence of certain dominant families and clans enjoying an admitted social superiority over the larger body of men of very miscellaneous

Division of proprietary right between two classes.

castes, who cultivate the greater part of the land, is noticeable. The over-lordship of the soil, which, whatever its actual origin in each case, was the adjunct of this social rank, was here less completely over-borne by the levelling effects of Sikh rule than in Jhelum or Rawalpindi (see paragraph 174), and was in some cases recognized in our early settlements, and in others survived without distinct recognition. An excellent account of the tenure referred to above was given by Mr. O'Brien in the sixth Chapter of his Settlement Report of Muzaffargarh.

Origin of
superior and
inferior
ownership in
the E.-W.
Punjab.

168. "At the head of the agricultural system is a large body of what are now called superior proprietors. Most of these are descendants of tribes who came here for grazing at a time when the country was depopulated. With or without the leave of the Government of the time being, they occupied tracts, the boundaries of which were not very clearly defined Other superior proprietors are the descendants of *jagirdars* and former governors or officials who lost their position in troubled times, but were able to retain a right to a small grain fee in the tract over which they once exercised power. Others are the descendants of holy men who formerly held land free of revenue, but whose rights have been circumscribed by successive governments. The superior proprietors above described were from the first in the habit of introducing settlers to till the lands, but the great development of the settler class was due to Diwan Sawan Mal. When he took the farm of the revenues of this district from Ranjit Singh, he saw at once that cultivation could not be restored or increased by the representatives of former governors, holy men, broken down *jagirdars*, and loosely connected tribes, whom he found in nominal possession of the lands. He, therefore, encouraged strangers and Hindu capitalists to sink wells, dig canals, and cultivate the lands of the nominal owners. At the same time he secured to the latter a share of the produce, generally half a *ser* in each *maund* by weight, or one *rai* in each *path* ($\frac{1}{64}$ th) where the crops were divided by measure. In some cases the old proprietors were strong enough to levy an institution fee, when a settler was located on their lands. In this way two distinct classes of proprietors were formed:—

- (1). The old possessors who were known as *zamindars* and *mukaddims*, and in modern official language *malikan adna* and *talukdars*.
- (2). The settlers, formerly called *riayu* and *chakdars*, and now generally *malikan adna*. The *chakdar* was so called from the wooden frame on which the masonry cylinder of a well is built. The name was meant to express that the *chakdar* had acquired his rights in the land by his having sunk the well. For this reason he was also called the *sikdar* or owner of the bricks of the well.*

The conditions of the acquisition of a *chakdari* title are the payment of the institution fee to the superior proprietor, and the expenditure of the money and labour requisite to bring the land into

* Muzaffargarh Settlement Report, Chapter VI, paragraph 17.

cultivation. As a matter of fact the first condition, though theoretically necessary, has often been dispensed with in practice.*

169. "The superior proprietors claim to be owners of all unappropriated land. The *malikan aīna* are full proprietors of the land in their possession subject to the payment of the share of the old proprietors, and are not liable to eviction on failure to pay it, and are entitled to introduce tenants without reference to the superior proprietors. The superior proprietors, as such, have no right to interfere in the management or the cultivation of the appropriated lands of a village. The settlement has in no case been made with them, except where they are also inferior proprietors. Their rights are restricted to receiving their fee in grain or cash, and to disposing of the unappropriated waste in the village. The name of the superior proprietary right is *zamindari*, *mukaddimi*, or *milkiyat ala*. The share of the produce is *hakk zamindari*, *hakk mukaddimi* and *malikana*, or more often the specific rate at which the share is fixed, e.g., *adh sera* man and *pai path* are used instead of the generic word. In Sananwan it is called *satan pawan*, or the seven quarters of a rupee which equal Rs. 1-12-0, the percentage on the land-revenue at which it is paid. The institution fee is called *ghuri*, *sar-o-pa*, *pag*, and *lungi*. The inferior proprietors in a village have usually no common ties of clanship. They are a miscellaneous body, each member of which was originally introduced either by the Government or by the superior proprietors. In villages where superior proprietary right exists, the inferior proprietor is usually entitled only to the land occupied by himself or his tenants. The unappropriated waste belongs to the superior proprietors. The inferior can graze his cattle in it, subject to the *timi* rules, but cannot cultivate it without leave of the superior. In other respects the tenure of inferior and absolute proprietors differs only in that, as regards the latter, the superior right has ceased to exist. If an inferior proprietor cultivate through tenants, he receives a grain fee which is called *lichh* on the Indus and *kasur* on the Chenab. The rate varies with locality and in consequence of contract, but it is almost invariably one-seventeenth of the gross produce and is known as *solh saīari*."†

Rights of superior owners and of *chakdars*.

170. Where this form of tenure prevails the primary division of the produce is into the *mahsul* and the *rahkam*. The former represents the share of the State when revenue was realized in kind, the latter the balance remaining after the demand of the Government was satisfied. Under our rule the person who pays the land-revenue receives the *mahsul*. Our settlements have been made with the inferior proprietor, and he is therefore entitled to it, but private arrangements sometimes transfer liability for the revenue and the right to the *mahsul* to the superior proprietor or to the tenant, or even to some person who has no connection with the land. Out of the *rahkam* has to be paid the *pai path* fee of the superior proprietor, and, where the cultivator is a tenant, also the *lichh* or *kasur* of the *chakdar*. *Kasur* is paid to the latter in consideration of the expenditure incurred in sinking a well or making a canal.

Division of the produce where this form of tenure prevails.

* Tucker's Settlement Report of Dera Ismail Khan, paragraph 175.

† Muzaffargarh Settlement Report, Chapter VI, paragraphs 17 and 19.

cut, even where the superior proprietor retain possessions of the land and cultivates it.*

Effect of land
revenue settle-
ments on
tenures of
superior pro-
prieters.

171. The tenure described above was at annexation the prevailing type of landholding in Muzaffargarh, a large part of Multan, the Dera Ismail Khan district with the exception of the tracts occupied by Pathan tribes, and the riverain lands in the south of the Mianwali *tahsil* of the Bannu district. Its subsequent history illustrates the fact that rights of property depend largely for their stability on the extent to which they are recognized at settlement. The title of the superior landlord has been most fully preserved in Dera Ismail Khan and in the Sananwan *tahsil* of Muzaffargarh. At the summary settlement of the Cis-Indus *tahsil* of Dera Ismail Khan and of Sananwan made in 1854 the proprietors were classified as *zamindars* and *chakdars*. The settlement was made with the latter, but the claim of the former to a share of the produce was recognized, and commuted into a surcharge on the assessment calculated at the percentage of Re. 1 annas 12 on its amount. This may not have been an equivalent to the grain payments hitherto received, but it had at least the effect of establishing the tenure on a firm basis. In the two southern *tahsils* of Muzaffargarh and in Multan on the other hand the superior proprietary right has disappeared altogether in many villages. The tenures in the trans-Indus *tahsils* of Dera Ismail Khan only took shape in the settlement effected between 1872 and 1879, and it was a peculiarity of the arrangements then made that inferior proprietary right was generally conferred, not only on the sinkers of wells, but also on *lathbands* or embankers of land dependent on hill torrents and on *butimars* or breakers up of waste in the riverain tract, who in adjoining districts were only held to have acquired a permanent tenant right. Of course a type of land-holding prevailing over so wide an area is subject to many local modifications. To describe these would be quite outside the scope of this book. A good account of some of them will be found in Part III of Mr. Tucker's Settlement Report of Dera Ismail Khan.

Acquisition
of proprietary
right by
farmers.

172. In that district farmers appointed by Government and known as *mushakkadars* were down to the regular settlement of 1872-79 very often responsible for the payment of the revenue of one or more estates, and, in some exceptional cases, their connection with the land was at settlement made permanent and treated as a superior proprietary right. In Muzaffargarh similar arrangements were frequently made by the people themselves, the farmer being known as *mahsul khor* because, on condition of paying the cash assessment, he was entitled to the *mahsul* or ruler's share of the crop. In Jhang and Multan the tenure of the *hathrakhaidur* was in its origin the same, and therefore would naturally have been terminable whenever the landowner was prepared himself to pay the revenue. But the *hathrakhaidar's* "right to take the proprietor's share of the produce minus a fee varying in amount in recognition of the title of the original proprietor has (in Jhang) crystallized into a permanent transferable and hereditary right." An account of the curious process by which

* The term *kasur* is also applied to an assignment of part of the ruler's share made to secure the support of an influential man. In this sense it corresponds with *chaharom* in the north of the Panjab (see paragraph 116).

the revenue farmer in Jhang has developed into a right-holder will be found in the 83rd paragraph of Mr. Steedman's Settlement Report. Mr. Roe has shown in the 75th paragraph of his Multan Settlement Report that the Civil Courts have sometimes by mistake treated the *kathrakholder* as a full proprietor.

173. The *adhlati* tenure of the South-Western Panjab must be noticed. A man who sinks a well in land which does not belong to him with the owner's permission becomes proprietor of half the land which it commands. He very commonly cultivates or arranges for the cultivation of the whole of the land, takes half of the proprietor's share of the produce, and pays half the land-revenue. Whether he has a right of occupancy in the half of the land which he does not own appears to be doubtful, and it has been held that in cases of dispute, either party may enforce partition.* The *taraddadkar* in Jhang who had sunk a well acquired by custom a similar title. Of course the customary incidents of any land tenure can always be defeated by the express provisions of a written contract; and new tenures are in these days often created by deed.†

V.—Tenures of Jhelum, Rawalpindi and Hazara.

174. It is a little doubtful whether the fifth division should be treated as a separate entity, but it is convenient to do so. It occupies an intermediate position on the map, and also as regards its tenures and many other important matters. There are Pathan settlements to the east of the Indus, and in some of these traces remain of characteristic Pathan tenures.‡ The Murree *tahsil* of Rawalpindi and the adjoining hill country in Hazara form part of the Himalayan region, but it does not appear that the characteristic hill tenures have existed there in recent times. In the rest of Rawalpindi and Hazara and in Jhelum there is the same juxtaposition of dominant families and clans and a miscellaneous collection of inferior tribes which is noticeable in the South-Western Panjab. The heads of some of the fighting clans, such as the Ghakkars, ruled wide tracts under the nominal suzerainty of the Delhi Emperors. But the great families and dominant clans fared badly under Sikh rule, and it was only where the power of the latter could not be effectively exercised, as in the wild tract in the west of the Rawalpindi district, that they retained any large measure of their former power and influence, and that leading men among them had up to annexation to be conciliated by the grant of liberal *chakarams*.§

Reasons for treating Jhelum, Rawalpindi and Hazara as a separate division.

175. At the first regular settlements of Jhelum and Rawalpindi the former lords of the soil vehemently contested the proprietary right with the cultivating communities. The original villages of the leading clans often covered very large areas, and tenants had been established in outlying *dhoks* or hamlets whose occupants now claimed to be treated as entirely independent communities. The

Compromise between claims of old lords of soil and cultivators.

* See Settlement Commissioner's (Mr. Lyall's) Review of the Lodhran Assessment Report, paragraph 2, and Judgment No. 110 of 1885 (Civil) reported in the Panjab Record of December 1885.

† Steedman's Settlement Report of Jhang, paragraph 84.

‡ Cracroft's Settlement Report of Rawalpindi, paragraph 361; Wace's Settlement Report of Hazara, Chapter V, paragraphs 4, 60, and 69.

§ Cracroft's Settlement Report of Rawalpindi, paragraphs 279—280.

settlements were not completed till after the mutiny, and there was a disposition, stronger towards their close than at their beginning, to concede something to the descendants of men who had been stripped of their influence by the Sikhs, while at the same time maintaining the cultivators, who had once been entirely in their power, but for long had paid revenue to us and our predecessors on the same terms as their former masters, in most of the privileges which they had acquired.* In many cases the dispossession of the old landlords was held to have been so complete that the means of softening their downfall, where this was thought politic, had to be sought in the grant of *inams* by Government. In others contending claims were compromised by making the one class *talukdars*, and assigning to them a small proprietary fee or *wirsana*, as it was called, while leaving the main profits of ownership and the management of the estate to the cultivating communities. In others where the former landlords and tenants were living in the same village the latter were made owners only of their own separate holdings (*malikan kabza*), and excluded from common rights in the waste, and held ineligible for the office of headman. In Hazara it was possible to make the leading *Ghakkars* full owners as the cultivators in their villages had never dealt direct with Government, farmers having been responsible for the payment of the revenues.

The *Malik* *kabza* *tenure*.

176. The peculiar *malik kabza* tenure was introduced by Mr. Thornton, Commissioner of Rawalpindi, to meet the state of things found to exist in Jhelum and Rawalpindi, and also in the neighbouring district of Gujrat. It was perfectly well known that some members of such communities had once occupied a superior position to the rest, and that they alone could claim the title of *waris*, but all outward and visible signs of superiority had long since disappeared. As Captain Hector Mackenzie remarked—

"Equality had existed too long for the *waris* successfully to demand from the old tenant cultivator . . . what a more liberal economy had made it possible for a *malik* to exact. . . . Ancestral shares were forgotten or had fallen entirely into disuse. *Malba* was levied from both alike upon the extent of cultivating possession, so (also) the revenue, fines, cesses, and burdens of every kind."† It has been remarked that Mr. Thornton in the case of the *malik kabza* tenure invented the name, but not the thing. In any case the solution of the ownership problem, in Jhelum and Rawalpindi, which he proposed was not unfair, and, where it was adopted, the form of landholding produced was not unlike that which had grown up spontaneously in some of the south-western districts.‡

Chakhars in Rawalpindi.

177. The account given by Colonel Cracroft of the *chakhars* cultivator in Rawalpindi shows that, though technically only a tenant, he enjoys rights very similar to those possessed by the *chakhars* of Multan or Mozeifgarhi. He is when he cultivates himself a

* Braudreth's Settlement Report of Jhelum, paragraphs 98 and 256—265; Cracroft's Settlement Report of Rawalpindi, paragraph 301.
† Captain Mackenzie's Settlement Report of Gujrat, paragraph 169.
‡ For the *malik kabza* tenure in Hazara, see Wace's Settlement Report, Chapter V, paragraph 19.

mukarraridar tenant who has acquired his status by sinking a well (see paragraph 213). But usually he is a middleman who lets out the water to the cultivator on a grain or cash rent and himself pays to the proprietor of the land a quit rent, which cannot be enhanced during the term of settlement. *Chuhdars* are not numerous in Rawalpindi.*

178. The village community was never very strong in the tract between the Indus and the Jhelum, and the disintegrating influences referred to in paragraphs 127 and 130 have been very potent in that part of the Panjab, so much so that it would hardly be an exaggeration to say that for all practical purposes the communal bond has ceased to exist in many estates. Disintegration of village communities.

179. The waste was dealt with in Jhelum and Rawalpindi on the same lines as in the North-Western Panjab. Liberal provision was made for existing estates, and the balance was claimed as Government property. Treatment of the waste.

180. Under native rule, where rent and revenue are almost synonymous terms, a revenue assignment conveyed to the grantee the right to take from the cultivators all that a landowner would now realize. The principle was gradually established that the limitation by the British Government of its claim on the produce and the commutation of this claim into a cash demand in *khalsa* villages involved similar action in *jagir* estates. The 43rd paragraph of the despatch constituting the Board of Administration provided that, in order to prevent *jagirdars* or other revenue-free holders from deriving more from the land than would be taken by the Government whose place they occupied, each village or tract which constituted a separate revenue-free tenure should be assessed. Accordingly the Board of Administration issued orders that, when any of the districts annexed in 1849 came under regular settlement, the revenue payable by all the *jagir* estates included in it should be determined by the Settlement Officer.† Shortly before this the Settlement Officers in the Cis-Sutlej States had been directed to bring all assigned villages under assessment.‡ Hitherto only those *jagir* estates had been assessed in which a settlement was asked for either by the *jagirdar* or by the landowners. For one reason or another these orders were not fully carried out, and they did not really apply to petty grants, the fields included in which were treated as *minhai*, i.e., excluded from the assessable area. In the early days of our rule the landowners were very sceptical as to the benefits of a cash assessment, and sometimes preferred to give the *jagirdar* his dues in the way to which they had always been accustomed, and in a few instances, where the regular settlement broke down and had to be revised, our officers shrank from further reducing the income of assignees, already affected by the change from grain to cash collections, and gave the proprietors of *jagir* estates the option of continuing to pay the excessive revenue Policy adopted as to the assessment of *jagir* estates and other revenue-free holdings.

* Cracroft's Settlement Report of Rawalpindi, paragraph 363. For further information as to this tenure, see authorities quoted in Revenue Judgment No. 10 in the Panjab Record of November 1896.

† Board's Circular No. 13, dated 26th February 1852.

‡ Board's letter No. 447, dated 13th February 1852.

assessed or resuming grain payments. To make a cash assessment of the small plots held by Brahmans and village servants, and limit the right of the assignees to the receipt of it, would have entirely altered the character of these assignments and made them almost valueless to the grantees. The Financial Commissioner's Book Circular LIII of 1860 brought together the instructions issued from time to time as to assignees of land revenue. It is there laid down that any exception from the rule that all revenue-free holdings should be assessed, must be supported by special orders of the Financial Commissioner. Where both parties, the proprietors and the Government assignees, were satisfied, absolute compliance with the terms of settlement had not been enforced, but in case of dispute the Courts must enforce compliance with them, and, when once introduced, they could not afterwards be departed from.

Existing
Practice.

181. Section 48 (3) of the Land Revenue Act (XVII of 1857) provides that "land may be assessed to land-revenue notwithstanding that that revenue, by reason of its having been assigned, released, compounded for, or redeemed, is not payable to the Government," and it is the general policy of the administration to make no distinction in this respect between *jagir* and *khalsa* land. As the revenue must, in the absence of a special order of the Local Government to the contrary passed under Section 43 (2) of the Act, be assessed in money (see the 5th of the Assessment Instructions of 1893 in Appendix I), it is the duty of a Settlement Officer either to determine a cash demand for assigned estates and holdings where grain collections have hitherto prevailed, or, if he thinks that the existing system should be continued, to apply for sanction to the adoption of this course. Even where the assignee is also landowner, the revenue must be assessed in order that the cesses may be calculated in the usual way.

Assignees
can be taken
with the land
as mortgagors
amounted to a
proprietary
status.

182. While it was the general policy to treat *jagirdars* and *mafidars* merely as standing in the place of Government, it was hard to deny that their connection with the land had in many cases grown into something much stronger. An assignee under the Sikh Government constantly interfered freely in the management of the lands included in his grant, especially as regards the waste, sinking wells, locating new cultivators, and planting gardens. In this respect he more fully claimed the same powers as the *kardars* exercised in *khalsa* estates, but with this difference that, as he hoped by one means or another to make his assignment a permanent one, he was prepared sometimes to spend his own money on the improvement of the property. In the case of small *masi* plots the assignee often cultivated himself or arranged for the cultivation. From this state of things difficult questions as to the ownership of assigned lands arose in our early settlements, and it was felt that in some cases the assignee had a claim either to the rights of a full proprietor or of a *talukdar*. The disposition to recognize such claims was somewhat strengthened by the change of feeling produced by the events of 1857, to which allusion has been made in paragraph 118.* When an assignee was recognized as owner of a *masi* plot, his proprietary right was usually confined to the land actually in his possession. He was a *masi*

* Crockett's Settlement Report of Rawalpindi, paragraphs 234, 295.

kabza merely, with no title to a share in the profits of the village common land. The superior title of the original owners of the estate was sometimes recognized by the imposition of a small proprietary fee or *malikana*, in which case the *mafiidar* held the position either of an inferior proprietor (*malik adna*) or of an occupancy tenant.

183. The question of the status to be assigned to an assignee was, of course, closely connected with that of his right to claim a settlement when his grant was resumed. His admission to one involved the idea that he possessed a proprietary title of some kind. In Book Circular LIII of 1860 the following rules on the subject were laid down, and these were reproduced with some alterations in the rules issued under the 1st Land-Revenue Act (XXXIII of 1871).*

"The ex-*mafiidars* or heirs of deceased *mafiidars* are only entitled to demand the privilege of a sub-lease, supposing—

- (i). They reside in the village and own or cultivate the land.
- (ii). They have planted gardens, or have tombs, temples, or buildings on the land.
- (iii). They have sunk wells and improved the land.
- (iv). They can show some particular cause connecting them with the land.

It is obvious that the great majority of *mafiidars* cannot urge these claims. In cases of peculiar hardship the Deputy Commissioner may recommend that the settlement be made with the ex-*mafiidars*.
 "If their claim be admitted they are entitled to a sub-lease on half assets, but they will pay their assessment through the *lambardars*. Of the assessment thus calculated, 10 per cent. is deducted and left at the disposal of the *lambardars* to cover *rachots*, *patwaris'* fees, road fund, school fund, *malba*, and *chankidari*, the expenses of management and village cesses; but, if the *mafiidar* was in the habit of paying *malikana*, the sub-lessees will pay it still. The sub-lessees will have power to locate cultivators, but they are liable to be ousted from the lease at once, as an intermediate tenure, should they fail to pay on demand to the *lambardar* the assessment and the 10 per cent. and *malikana* (where this last is proved to be demandable) at any time within one month before the instalments of the Government revenue fall due."

Provision was also made for the settlement of lapsed grants with the heirs of the late assignees at half the usual rates of assessment if the Deputy Commissioner considered the case one of hardship, "proprietary or occupancy rights remaining undisturbed."†

184. The 216th rule under the present Land Revenue Act provides that "when the late assignee was not recorded in the record of rights as owner of the land of which the revenue has been resumed, the Collector shall nevertheless consider whether his occupation or enjoyment of the land has been, as a matter of fact, such as to entitle him or his heir to be made liable for the land revenue, and, if so, he shall make him or his heir liable for the same for the term of the settlement."

185. The following instructions have been issued with reference to the rule quoted above:—

"When an ex-*mafiidar* or the heir of a *mafiidar* claim to become responsible for the payment of the revenue of a lapsed assignment, the Collector will enquire whether the history and

* The provisions as to cesses were changed and all reference to the circumstances under which an ex-*mafiidar* might be ousted from his holding was avoided.
 † Book Circular XXXIX of 1860 and Rules under Act XXXIII of 1871 D. I.
 8—1X.

Settlement with assignees or with their heirs.

Existing rule on the subject.

Instructions issued with reference to the rule.

circumstances of the holding lead to the conclusion that the *mafidars* have actually held and enjoyed an interest in the land equivalent to a proprietary or sub-proprietary tenure, and entitling the claimant to a settlement under Section 61 of Act XVII of 1887. The mere fact that another person or the village community is shown as owner in the record of rights must not be taken as justifying the summary rejection of the claim. It throws the burden of proof on the petitioner, from whom the Collector will require satisfactory evidence before holding that he is entitled to a settlement. It must be remembered that it is often difficult to decide from some of the older settlement records whether or not a *mafidar* was admitted to be the owner of his *masi* plot. His name was usually shown in the ownership column with the title of *mafidar*. Sometimes a note was added that he was owner as well as assignee, or that another person was owner. The tendency in later settlements has been to assume that the *mafidar* had no proprietary title, and to record his fields as 'common land of the village,' if no individual proprietor appeared to have any special connection with them. When a settlement is claimed, a careful inquiry must therefore be made. The manner in which the grant was originally acquired, and the questions whether at that time the land was waste or under cultivation, and whether the *mafidars* have cultivated themselves or arranged for the cultivation, putting in and ejecting tenants at pleasure, are of great importance. Although possession for three generations does not entitle the heir of a *mafidar* to settlement, if another person really has exclusive ownership of the land, length of possession may be a weighty element in the consideration. If it is proved that the *mafidars* have tombs, temples, or buildings on the land, or that they have planted gardens, sunk wells, or effected other improvements, due weight must be given to these facts. The mere fact had a *mafidar* always realized his dues by a share of the produce, as a landlord would have done, does not prove that he was owner. In our earliest settlements *masi* plots were excluded from assessment and the assignee was frequently allowed to realize as before the old *hakimi hissa* in grain, and, notwithstanding that a cash assessment may afterwards have been fixed at re-settlement in pursuance of standing orders or to facilitate the calculation of the amount of local rate, the former arrangements as between the assignee and the cultivator were often continued without dispute. On the other hand, the fact that the *mafidar* paid a small proprietary fee or *malikana* in grain or cash to the village community or some individual member of it, must not be taken as conclusive proof that he had no kind of inferior proprietary title (*milkiyat adna*). His heir will still be liable to pay *malikana* though a settlement is made with him. When such a settlement is made in future the assignee's heir will be responsible for all local rates and cesses in addition to the revenue imposed on the land. Settlements at favourable rates should be rarely adopted, and, when adopted, they should be distinctly noted and the reasons for them explained in the half-yearly statement of lapsed and resumed assignments. Such favourable assessments will hold good for the life or lives of the persons, with whom they are made. Should a general revision of the assessment of a district take place during the life or lives of such persons, the land will be re-assessed in the usual

manner, and the settlement will be made at the same proportionate rate on the new assessment. In dealing with cases of the nature above described, it cannot be too clearly kept in view that the status of the assignee as such is distinct from any status to which he may be entitled as proprietor, sub-proprietor, *mukarraridar*, or tenant with right of occupancy. The latter status is not, like the former, excluded from the operation of the civil courts, and, in cases of dispute in regard to such matters, the ultimate resort to the courts is always available. But the revenue officer who is charged with the duty of settling lapsed revenue assignments should not refer the parties to the courts before taking action under the rules for assessment of such assignments and Section 61 of the Land-Revenue Act. He should make the settlement with the village proprietary body, the owner in severalty, or the assignee or his heirs, in accordance with the principles laid down above, and his action will have the same validity and finality as that of an officer charged with a general assessment of the land-revenue acting under Sections 50 and 61 of the Act. Mutation of names may follow, subject to the provisions of Section 37 of the Act, or a civil suit determining the proprietary status of the parties may possibly involve the necessity of a reconsideration of the settlement of the resumed assignment, but the claim of any person to be liable for an assessment of land-revenue is by Section 158 clause viii of the Act, excluded from the cognizance of the civil courts, and the revenue officer's decision in regard to this matter will, therefore, not be liable to be disputed in the courts.*

186. The rights acquired by the lessees of Government waste lands, who have fulfilled the terms of their leases, have differed greatly at different times. They must be decided with reference to the stipulations on the subject embodied in the deeds of lease, the provisions of the rules in force when they were made, and, where the intention of the rules is obscure, by the interpretation put upon them by the orders of Government. The matter will be dealt with at greater length in the Revenue Manual.

Rights acquired by lessees.

187. We have seen that native Governments claimed large rights over the waste, whether it was included in the somewhat uncertain boundaries of villages or consisted, as in the Western Punjab, of vast tracts of land covered with scanty grass and scrub jungle over which certain clans or families asserted a loose sort of dominion. In the hills the Raja possessed a definite and exclusive proprietorship in the forests and waste lands, and any rights over them enjoyed by his subjects were merely rights of user. The tendency of the British administration has been to withdraw from all interference with the management of the waste, where any community could assert any reasonable proprietary claim with reference to it and was likely ever to be able to bring it under cultivation, and further in some cases to transmute what were nothing more than rights of user into rights of ownership.

Native Governments claimed large rights over waste.

188. Without entering into details it may be said that Government has dealt with the waste in one of three ways. Where the

Three ways of dealing with waste—1. To include all or part in the boundaries of estates.

* An ex-assignee's rights may be those, not of a *mukarraridar* or inferior proprietor, but of a *talukdar* or superior proprietor. The rights, if any, which the ex-jagirdar of a whole village possesses will be of the latter kind (Rev. Judg. 1 of 1894).

village system was strong, the limits within which the cattle of each community grazed were known. It was the policy of Government to define these limits exactly so as to prevent disputes between adjoining estates which often ended in riot and bloodshed, and to treat all unoccupied waste included within the boundary of each estate as the common property of its owners. This was the plan generally carried out in the Eastern and Central Panjab. Even where the cultivated area was only a small part of the total area of the village, there was no thought of claiming the excessive waste as the property of the State. Even areas to which no private title could be established, such as the lands of deserted villages, were often restored to the former occupants where they could be traced. In the early days when the part of the country referred to above was put under settlement and for many years afterwards it was the prevailing opinion that property in land was the last thing Government should seek to acquire or retain.*

Excess waste included in village boundaries.

189. But at the same time the Government was prepared to a certain extent to follow the practice of the native rulers whom it had succeeded by planting new settlements in villages which had more waste than they could manage or bring under cultivation within a reasonable period. Accordingly it was provided in Section 8 of Regulation VII of 1822 that "where the waste land belonging to or adjoining any *mahal* is very extensive, so as considerably to exceed the quantity required for pasturage or otherwise usefully appropriated, it shall be competent to the revenue officers to grant leases for the same, to any persons who may be willing to undertake the cultivation, in perpetuity or for such periods as the Governor-General in Council shall determine, and to assign to the *zamindars* or others who may establish a right of property in the lands so granted an allowance equivalent to 10 per cent. on the amount payable to Government by the lessees in lieu, and bar of all claim to or in the waste lands so granted."[†]

The existing provisions of the law on the subject are contained in Section 60 of Act XVII of 1887, which reproduces with a few changes of wording Section 27 of Act XXXIII of 1871. The requirement that the new estate shall be first offered, after it has been assessed, to the owners of the estate out of which it has been carved, would cause embarrassment and defeat the object of the section, if it were ever desired to put it in force on a large scale. But fortunately the circumstances which existed when the policy of which Section 60 is a relic was adopted are now rare.

Second way of dealing with waste is to assume that it belongs to the people but reserve certain tracts.

190. In Kangra, as we have seen, the State could properly have claimed the ownership of all the waste with some unimportant exceptions. But the policy of the settlements in the plains was unfortunately followed in dealing with an entirely different set of

* See, e.g., paragraph 19 of the remarks on the system of Land-Revenue Administration prevalent in the North-Western Provinces prefixed to Thomason's "Directions for Settlement Officers." Cf. Custer's Revenue Manual, page 5, "There are cases in which Government may appear as actual owner of the soil, but unwillingly so, and sound policy suggests that such properties should be at once got rid of."

† For the action taken with reference to deserted sites and excess waste in the Thaneswar and Ambala districts, see Karnal-Ambala Settlement Report, paragraphs 106 and 112.

circumstances, and the waste became village property except that the State's rights in certain valuable kinds of trees were reserved. In Kulu the waste has been retained as the property of the State, subject to rights of user enjoyed by the people.

191. In the Western Panjab the villages cannot be said to have had any boundaries so far as the waste was concerned. Boundaries were laid down at settlement in such a way as to include in each estate an ample area of grazing land, and the rest of the waste was claimed as the property of the State.* In some cases the liberality shown in these arrangements was carried to excess. The extension of cultivation in the arid tracts in the west of the Panjab is only possible by the development of canal irrigation at Government expense, and obviously when the State is landlord as well as ruler, it has greater facilities for executing such improvements.

Third way of dealing with waste to include an ample area in village bound a r i e s and claim the rest.

192. It will sometimes be found that certain lands on the banks of rivers or islands in streams are recorded as Government property. Mr. E. Thornton, when Commissioner of Rawalpindi, proposed that when lands suitable for plantations were thrown up by rivers, arrangements should be made for the appropriation of a portion of them for this purpose. Sir John Lawrence approved of the suggestion, and, in drawing attention to it, the Financial Commissioner remarked: "Where the extent of land thrown up is very large as compared with the area of the village adjoining, to which it would ordinarily appertain, the right of the village to the possession of the whole may well admit of question. Every case will... be reported to the Commissioner, and the Deputy Commissioner should state whether any, and what, compensation should be given to the proprietors of the adjoining village."† The rules on the subject issued under the Land-Revenue Act of 1871 have been reproduced among the executive instructions contained in Revenue Circular No. 33. But they would perhaps now be regarded as obsolete, and the provision that under certain circumstances lands exposed by the recession of a river will be claimed as Government property should not be acted on by a settlement officer without first obtaining the sanction of the Financial Commissioner. A proposal to insert that Government has a proprietary title in river beds was negatived in 1877.‡ But orders were issued that "in the administration paper of all villages adjoining or including rocky rivers or streams, a clause should be inserted reserving to Government the right to take without compensation boulders lying in the beds of rivers and streams in the village concerned."§

Appropriation of land thrown up by rivers for plantations.

193. The ownership of all mines of metal and coal and of gold washings by the State was asserted in Section 20 of Act XXXIII of 1855.

* See paragraph 60 of Lord Dalhousie's despatch constituting the Board of Adjudication and paragraph 9 of the Board's No. 60, dated 17th January 1852, printed on pages 385-6 of Buckley's Non-Regulation Law of the Panjab. An interesting account of the action taken in the Western Panjab in a district containing both hill and plain rocks will be found in Chapter VII of Mr. Thomson's Settlement Report of District 4. Financial Commissioner's Circular No. 29 of 1855. Attention was again drawn to the matter in the Revenue Administration Reports for 1891-92 and 1892-93, and in Circulars issued by the Financial Commissioner in 1895.
† Panjab Government No. 213, dated 2nd March 1877.
‡ Financial Commissioner's Circular No. 8 of 1877.

ownership of mines, coal, &c.

1871 and again in Section 41 of Act XVII of 1887 where earth-oil is also declared to be Government property. The title of Government being secured by legislation need not be referred to in records of rights. But care must be taken to safeguard any rights possessed by the State in forests, quarries, the spontaneous produce of land, and the like by noticing them in the village administration paper. The law on the subject is a little intricate. The fact that a record of rights framed after the passing of Act XXXIII of 1871 does not expressly declare that any "forest, quarry, unclaimed, unoccupied, deserted or waste land, spontaneous produce, or other accessory interest in land" belongs to Government raises a presumption that it belongs to the landowners of the estate in which it is situated. No such presumption arises in the case of records framed before the passing of that Act. Unless it is expressly provided in them that any forest, quarry, &c., belongs to the landowners, it is presumed to be the property of the State. But the presumption "may be rebutted by showing—

- (a) from the record or report made by the assessing officer at the time of assessment, or
- (b) if the record or report is silent, then from a comparison between the assessment of villages in which there existed, and the assessment of villages of similar character in which there did not exist, any forest or quarry, or any such land or interest,

that the forest, quarry, land, or interest was taken into account in the assessment of the land-revenue."*

The legal provisions referred to above carry out the policy laid down in a despatch from the Secretary of State, No. 35 of 25th March 1880, and Government of India letter No. 1—43, dated 15th May 1880.

Kankar.

194. The following instructions were issued in 1876 with reference to the claim of Government to the ownership of *kankar* found in village lands:—

"In the case of all villages in which *kankar* beds are known to exist, or in which there is any probability of their being hereafter discovered, an entry is to be made in the administration paper, when framed at settlement, declaring all *kankar* already discovered, or which may hereafter be discovered, to be the property of Government, and in such villages *kankar* is not to be reckoned as an asset of the village for the purpose of assessment.

"Where *kankar* beds are claimed as the property of the village or of individuals, the settlement officer will investigate the claim, and, if it is supported by a judicial decision or by any relinquishment of the Government rights made by competent authority, will report the case for special orders. If in any such case it is decided that the Government rights have been lost or relinquished, the

* Section 42.

kankar should be taken into account in framing the assessment of the village."*

195. The question of the rights of Government in saltpetre was raised in 1891 in connection with the settlement of the Hissar district when the Panjab Government held that neither the saltpetre earth nor the educed saltpetre can properly be brought under the term "spontaneous produce or other accessory interest in land" within the meaning of Section 42 of the Land-Revenue Act. It was added that Sir James Lyall believed that "in practice the Government nowhere in the Panjab claims proprietary right in saltpetre earth, or a title to a monopoly of the right of educing saltpetre, though preceding native Governments may have claimed such a title. All that Government claims is the right of regulating or preventing the manufacture." Saltpetre or *shora* must not be recorded therefore as Government property in the village administration paper, and any profits which the landowners derive from it may be taken into account in assessing the land-revenue.† If for any reason they are left unassessed the fact that Government has not abandoned its right to assess them at some future time should be distinctly noted.

Saltpetre not
treated as
Government
property.

196. The existing rules regarding the management, sale and lease of Government waste lands will be noticed in the Revenue Manual.

Management,
sale, and lease
of Government
waste land.

* Paragraphs 4 and 5 of Financial Commissioner's Circular No. 1 S. of 1876. The right of Government to dig for *kankar* without the consent of the landowners was not admitted in 1866, when Mr. Cust's Revenue Manual was published (see page 94 of that book).

† Panjab Government No. 650, dated 9th November 1891.

CHAPTER IX.

ON THE RIGHTS OF TENANTS.

Classes of tenants.

197. Tenants are usually considered to be of two kinds, occupancy tenants and tenants-at-will. The vernacular equivalents are *maurusi* or hereditary, and *ghair-maurusi* or non-hereditary.* An occupancy tenant has a right to hold his land so long as he pays the rent fixed by authority, and to pass it on to his descendants on the same terms. A tenant-at-will is a tenant from year to year, and his rent is determined by the agreement between himself and his landlord. The status of the occupancy tenant depends on law whether statute or customary, the status of the tenant-at-will depends on contract, though certain stipulations, if included in a contract of letting, will be treated by the courts as invalid.† A more detailed and precise classification of tenants is into—

- (1) occupancy tenants whose rights are determined by the provisions of Act XVI of 1887;
- (2) tenants of Government lands whose tenancies have been created under Act III of 1893, as amended by Act XIV of 1896;
- (3) tenants for a fixed term exceeding one year under a contract or decree or order of a competent authority;
- (4) tenants from year to year.

But even this classification cannot be regarded as quite exhaustive (see paragraph 213).

Early history of occupancy right in N.-W. Provinces.

198. The Panjab received the distinction between occupancy tenants and tenants-at-will with the rest of its early revenue code from the North-Western Provinces. The possession of a right to fixity of tenure by many cultivators in Northern India was early recognized. Indeed the fact that in Lower Bengal the connection of the persons whom we had recognized as proprietors with the land was often far more recent than that of the cultivators inevitably suggested that the latter had rights in the soil that required protection. Fixity of tenure of resident cultivators at rents determined by authority was a prominent feature of the Bengal settlement as originally planned.‡ Regulation XXVIII of 1803 professed to extend the Bengal system to the North-Western Provinces, but it left the subject of tenant right in a vague and uncertain condition. The provisions of Regulation VII of 1822 were more definite. By its 9th Section settlement officers were required not only to prepare a record of "persons enjoying the possession and property of the soil, or vested with any heritable or transferable interest" in it, that is to say, of proprietors, but also of the rates per *bigha* demandable from the

* It is better to use these well-known terms than to adopt translations of "occupancy" and "non-occupancy," such as *dakhtilkar* and *ghair-dakhtilkar*.
 † Act XVI of 1887, Section 101 (b) and (c).
 ‡ See Regulations II, XXXIII and LI of 1805. For an interesting discussion of the whole question Mr. R. M. Bird's Minute, dated 25th September 1832, printed on page 410 of Selections from the Revenue Records of the North-Western Provinces Government 1822-33 may be consulted.

resident cultivators, not claiming any transferable property in the soil whether possessing the right of hereditary occupancy or not." But, as already noticed, small progress was made with the settlement of rights till Regulation IX of 1833 was passed. In the discussions which preceded the passing of that Act the rights of tenants were much referred to, but it is clear that no very definite conclusions on the subject had yet been generally reached. Mr. R. M. Bird held that every tenant who lived in a village had a right to have his rent fixed by Government however long or short had been his residence, and was entitled to occupy the land as long as he paid the rent. Rents should be fixed for the term of settlement, and be revised simultaneously with the revision of the land revenue. Non-resident or *pahikash* tenants had no such rights, and should be left to make their own bargain with the landowner.* Lord William Bentinck in a Minute, dated 26th September 1832, observed:—† "I have little hesitation in declaring my conviction that there is very generally all over India a description of *raiyats*, having a proprietary title in the lands cultivated by them. These *raiyats* are termed *mirasidars*, *nirasi mawusi*,‡ *khudkash*, *hadim*, and have other designations. These resident *raiyats*, again, who may acquire a sort of possessory title by prescription, are called *chapparhands*, *jama'i*, *jadid*, and other appellations." The former class had possessed a right "of appropriating the surplus produce of the soil after satisfying the Government demand, and should be treated as proprietors as regards the enjoyment of the profits arising out of the limitation of the Government demand." The second class had possessed no defined rights, but were "entitled to consideration on proof of prescriptive occupancy." Lord William Bentinck dissented entirely from Mr. R. M. Bird's view that all resident cultivators were "entitled to have their rents fixed without reference to the term of their residence." "It should," he remarked, "always be borne in mind that, though there may be cultivators who have proprietary right or rights of occupancy, it does not follow that all cultivators have such rights. . . . The greatest care should be taken. . . . to avoid confounding. . . . the mere agricultural labourer (or individual who, having settled in the village as a stranger many years ago, has ever since continued to cultivate at the discretion of the *zamindar*), with the hereditary *raiyat*, whose ancestors perhaps first broke up the soil and paid the revenue or rent of the lands direct to the servants of the State." In an earlier Minute he had observed that "wherever a resident cultivator may be found who has paid the same money rate for a consecutive period of twelve years, it is fair on every ground to determine that neither he nor his successor shall be subjected to any enhanced demand.§

199. The accepted ideas on the subject of tenant right fifteen years later, that is to say, about the time of the annexation of the

Accepted ideas as to occupancy right at annexation of Panjab.

* See Minute referred to in note on page 88.
 † Page 385 of Selections from the Revenue Records of the North-Western Provinces Government, 1822-33. The paragraphs from which quotations are taken above are 35, 41, 42, and 44.
 ‡ *Mawusi* was not yet appropriated as a title for occupancy tenants.
 § Paragraph 72 of Minute, dated 20th January 1832, printed on page 351 of Selections from the Revenue Records of the North-Western Provinces Government, 1822-33.

Panjab, may be gathered from the following extracts from the Directions for Settlement Officers:—

"There can . . . be no doubt that many non-proprietary cultivators are considered to have rights of occupancy, and thus two classes are commonly recognized, those who are entitled to hold at fixed rates, and those who are mere tenants-at-will. Cultivators at fixed rates have a right to hold certain fields, and cannot be ejected from them so long as they pay those rates. They . . . are not able to alienate them without the consent of the proprietors, but their sons or their immediate heirs, residing with them in the village, would succeed on the same terms as themselves. Nor are they competent of themselves to perform any act which is considered to indicate proprietary right, such as the digging of a well, or the planting of a garden, or the location of a labourer. Their simple right is to till their fields themselves, or to provide for their tillage, and for these fields they pay certain rates, and are in some cases liable to be called upon to perform certain services or to pay certain fees to the proprietors. So long as these conditions are fulfilled they cannot be ejected from their fields, and, if an attempt is made to eject them, they have their remedy by summary suit before the Collector. If they fail to pay the rent legally demandable, the proprietor must sue them summarily for the arrear, and, on obtaining a decree . . . and failing . . . to collect his dues, he may apply to the Collector to eject them. . . . It is impossible to lay down any fixed rule defining what classes of cultivators are to be considered entitled to hold at fixed rates. They are known in different parts of the country by different names, as *chapparband*, *khudkash*, *kudimi*, *maurusi*, *kakkdar*, &c., all of which terms imply attachment to the soil or prescriptive right. Those who have no such right are commonly called *kacha asamis* or *pahikash*. It has sometimes been supposed that all *raiyats* resident in the village (*khudkash*) are of the former class, and that those who reside in another village (*pahikash*) have no rights. But there are frequent exceptions to this rule. Many cultivators residing in the village are mere tenants-at-will, whilst those residing in neighbouring villages may have marked and recognized rights. Prescription is the best rule to follow. Those who have for a course of years occupied the same field at the same or at equitable rates are held to possess the right of continued occupancy, whilst those whose tenure is not similarly sanctioned are considered tenants-at-will."* Mr. Thomson was unable to lay down any fixed directions as to the determination of the rents of occupancy tenants.†

Grounds of
occupancy
right recog-
nized in early
Panjab settle-
ments.

200. It seems to have been common in the North-Western Provinces to admit twelve years' uninterrupted possession of a holding at the same rate of rent as a sufficient proof of occupancy right. The twelve years' rule ‡ was very generally adopted in early Panjab settlements, though the best revenue officers held that it should not be regarded as the sole criterion, and that the quality, as well as the

* Directions for Settlement Officers, edition 1849, paragraphs 127, 128, and 130.

† Ditto ditto, ditto, paragraph 134.

‡ The rule sometimes took the form of twelve years' occupation before annexation.

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Grounds of occupancy right recognized in early Panjab settlements.

200. It seems to have been common in the North-Western Provinces to admit twelve years' uninterrupted possession of a holding at the same rate of rent as a sufficient proof of occupancy right. The twelve years' rule ‡ was very generally adopted in early Panjab settlements, though the best revenue officers held that it should not be regarded as the sole criterion, and that the quality, as well as the

* Directions for Settlement Officers, edition 1840, paragraphs 127, 128, and 130.

† *Ibid.*

‡ The rule sometimes took the form of twelve years' occupation before annexation.

length, of occupation should be considered.* Afterwards it became usual to draw a distinction between resident tenants, to whom the term *asami* was sometimes exclusively applied, and non-resident or *pahikashi* tenants, and to accept twelve years' possession as sufficient in the case of the former and twenty years in the case of the latter. As a matter of fact in the absence of definite rules every Settlement Officer decided such cases as came before him according to his own view of what was right and proper. For example grounds which one man would have considered enough to establish a claim to a proprietary title, another might regard as only sufficient to justify him in treating a cultivator as an occupancy tenant. *Patwaris* and other inferior native officials, who practically decided the status of cultivators in a great many cases, naturally followed the only definite rule they knew, which was that based on length of possession.† Landlords had not awakened to the profits to be derived from a cash assessment, and indeed these profits were mostly prospective. They were, therefore, little disposed to contest entries, the immediate effect of which was to make tenants share in the burden of a money demand which they dreaded, and where land was abundant and hands scarce the landowner was sometimes more eager to concede, than the tenant was to accept, an occupancy title.‡ In some places tenant right was held to be transferable, in others not, and the local customs on this point were really various.

201. In the matter of fixing rents there was great diversity. In many instances it appeared that, with the exception of a few headmen, all cultivators, whether they belonged to the original proprietary body or not, had paid revenue on equal terms by division of crop or appraisement to the Sikh tax-gatherer, in others it was shown that the landowners had been in the habit of receiving from the inferior cultivators under the name of *mulikana*, *hisari*, or *ismi* some trifling share of the produce, or an *ana* in the rupee in the case of *zabti* crops, i.e., crops for which the State took a money payment. Settlement Officers exercised the power of regulating the rents of occupancy tenants, and even it would seem in some districts of tenants-at-will. Conditions were entered in village administration papers forbidding any alteration of the rents of occupancy tenants during the term of the settlement, and a general provision to the same effect was inserted in the Punjab Civil Code.§ Our first Settlement Officers had a strong prejudice against grain rents, and it seemed to them natural and only equitable when they commuted the grain payment into a cash assessment in the case of the landlord, to do the same in the case of the tenant. And the landlords' great distrust of their ability to

Determination of rent in early Panjab settlements.

* Paragraph 18 of Mr. (now Sir Richard) Temple's Review of Mr. R. E. Egerton's Lahore Settlement Report. Cf. Sir John Lawrence's remarks in paragraph 3 of his Secretary's letter No. 1910, dated 11th December 1855, to the Financial Commissioner—"The Chief Commissioner is not aware that a period of twelve years . . . has ever been authoritatively fixed. . . . A Settlement Officer should be aware that it is the nature quite as much as the length of occupancy which entitles a cultivator to privileges."

† Settlement Commissioner's No. 12, dated 12th January 1865, paragraph 8.

‡ Elphinstone's Settlement Report of Gurgaon, paragraph 59. Cf. Morris' Settlement Report of Gujranwala, paragraph 34, and O'Brien's Settlement Report of Muzaffargarh, page 95.

§ Punjab Civil Code, Part I, Section XXI, clause 13. The Code was issued in 1854.

pay a money demand regularly no doubt often led them to willingly acquiesce in these proceedings. Very frequently no *malikana* at all was fixed unless the tenant was shown to have been in the habit of paying *sarman* or some other proprietary fee. Where one was imposed, it took the shape of a trifling percentage on the land-revenue. Gradually the expediency of always making the tenant pay more or less *malikana* was admitted,* and in settling the amount more liberality was shown to the landlords after 1837 than had been usual at an earlier period. There was less disposition than formerly to commute grain into money rents. The official objections to division of crop had grown weaker, and landlords were now anxious to maintain it wherever it still existed.†

Tenant-right
controversy—
arguments for
restricting
occupancy
rights.

202. Thirty years ago, when the first regular settlements of the districts of the Central Panjab were being revised under Mr. Prinsep's supervision, tenant right became the subject of a keen controversy. It was urged by Mr. Prinsep that occupancy right had no real foundation in village custom or even in the condition of things produced by the levelling fiscal administration of the Sikhs, but was in fact a creation of our own rule,‡ and amounted to the confiscation by administrative action of the rights of the landowners. The latter had always possessed a right to evict, and had exercised it much more freely than was usually supposed. The extent of the interference of Sikh *kardars* in such matters had been greatly exaggerated. It was not denied that certain classes of cultivators deserved, and would by village usage receive, more consideration than others. But the rules by which Settlement Officers had determined what these classes were, and the degree of protection which they had afforded to them, were quite inconsistent with native customs and ideas. The importance attached to mere length of occupation and the grant of a permanent tenure to village menials and to non-resident tenants were examples of the first kind of error, the assertion that an occupancy tenant could under no circumstances be evicted so long as he paid his rent was an instance of the second. The entries by which tenants were recorded as hereditary at the first regular settlements had been made in the most mechanical way without any real inquiry. A few of the recorded occupancy tenants should have been shown as inferior proprietors, while others had a right to retain possession of their holdings except where the landowner required the land for his personal use,§ and even in that case were fairly entitled to protection for a limited period or perhaps to compensation for disturbance, if they had effected improvements. But very many of them ought to have been classed as mere tenants-at-will. As each district was re-assessed, the mistakes made at the first regular settlement should be rectified,

* Financial Commissioner's No. 4543, dated 14th December 1863. The Financial Commissioner "agrees in thinking that to declare an hereditary cultivator permanently exempt from all demand of *malikana* is altogether anomalous."

† Cracroft's Settlement Report of Rawalpindi, paragraph 303—"Of late years it appears to be acknowledged on all sides that rent in kind is not so bad a thing after all. The proprietors cling to grain payments with a tenacity impossible to overcome. We have at last adopted a policy of non-intervention in the matter."

‡ Cf. paragraph 17 of the Financial Commissioner's (Mr. R. Cust's) Review of Gujra Settlement Report.

§ In this connection Mr. Tucker's description of the position of *tenant tenants* in Kohat is worth reading (Settlement Report, paragraph 192).

and under Regulation VII of 1822 and executive instructions Settlement Officers had power to make such corrections. The use of the term *maurusi* was objectionable. Privileged tenants should be recorded under the names by which they were locally known, and the particular incidents of each tenure should be carefully noted.

203. It was urged on the other side that, although the name by which occupancy right was described was new, the thing itself had a substantial existence before our rule began. The liabilities of very many tenants had been the same as those of the landlords and their privileges had been little, if at all, less. Resident tenants had often been settled on the land by the Sikh *kardars* and would have been maintained in possession had any landlord attempted to oust them. Even where they got the land originally from the landowners the latter had never thought of evicting them. It was only equitable that men who had borne the burdens of native rule should share in the benefits of the more liberal administration which had succeeded it. The statement that the entries at the first regular settlements had been made without inquiry was exaggerated. Native subordinates had to guide them the decisions of Settlement Officers in contested cases. If these were not numerous, it showed that at the time all parties were satisfied with what was being done. At any rate it would be unjust and impolitic to disturb at a revised settlement entries which had been acted on for years, and in fact no legal power to do so existed.*

204. There was a large element of truth in Mr. Prinsep's contention. The degree of protection which tenants enjoyed and the grounds which entitled them to protection differed in different parts of the country. The rule that twelve years' possession conferred occupancy right was quite arbitrary. The sinking of a well would probably have been accepted everywhere as a sufficient foundation for a claim to a permanent title of some sort. But in the case of non-proprietary cultivators fixity of tenure as a thing which could be earned by bringing waste land under the plough or by ordinary improvements had, perhaps, no real existence except in the hills and in the south-western districts. When a body of loose and varying local customs is poured into the mould of rigid definition it is certain to be changed in the process, and it is well to delay the operation till the customs have been fully ascertained. It might have been better, therefore, at the first regular settlements to record tenants by the names by which they were locally known and to note carefully the incidents of the tenure in each case. But the policy of altering former records of right was open to grave doubt. This is, however, what Mr. Prinsep did with the sanction of the Financial Commissioner.† A few of the recorded occupancy tenants were made proprietors, a much larger number continued to be shown as *maurusi*, but the majority were entered either as tenants-at-will or as protected (*panahi*) for life, for the term of settlement, for fixed periods varying from two to thirty years, or while some service was performed, some religious institution maintained, or some revenue-free grant was continued.

Arguments on the other side.

Alteration in Mr. Prinsep's settlements of entries of former settlements.

* See proceedings of Lahore Tenant Committee forwarded to Government with Judicial Commissioner's No. 1179, dated 5th May 1885.

† Financial Commissioner's No. 2279, dated 6th June 1885.

Passing of Act
XXVIII of 1868.

205. The tenant-right controversy which arose in connection with Mr. Prinsep's settlements led to the passing of the first Panjab Tenancy Act, XXVIII of 1868, the main features of which have been reproduced in Act XVI of 1887. The changes in the status of tenants effected by Mr. Prinsep were held to be invalid and measures were taken to restore the entries of the first regular settlements. These were not carried out completely, and at the recent re-settlement of the districts concerned it was found that a number of tenants were still shown as *panahi* or protected for various periods. It was held that under Section 37 of the Land-Revenue Act of 1887 the record could only be altered by agreement of the parties or in consequence of a decree of court declaring whether the tenant was or was not an occupancy tenant.*

Working of
Act XXVIII
1868.

206. A full account of the provisions of Act XXVIII of 1868 will be found in paragraphs 145—147 of the Directions for Settlement Officers and paragraphs 219—254 of the Directions for Collectors (Barkley's edition). With its passing it ceased to be the duty of a Settlement Officer to revise the rents of occupancy tenants at a resettlement. Rents consisting of the land-revenue and cesses with or without the addition of *malikana* were re-adjusted in the manner described below (paragraph 219) and in a few cases the old rents were left untouched at the request of the landowners.† The provisions of the Act relating to enhancement were unsatisfactory and difficult to work. But fortunately for many years very few enhancement suits were instituted. "This was partly due to ignorance of the law and partly to the fact that the proprietors with very few exceptions (did) not believe that they had any real right to claim an enhanced rent."‡ Entries in the village administration papers of the first regular settlements declaring that rents should not be changed during settlement, which operated as agreements between landlords and tenants under Section 2 of the Act, were also a bar to enhancement suits during the term of settlement.

Act XVI of
1887.

207. The apprehension that difficulties would arise in Hoshiarpur and elsewhere when this bar was removed by revision of settlement and elsewhere when this bar was removed by revision of settlement was one of the reasons for the passing of Act XVI of 1887. The tenancy law of the Panjab concerns all revenue officers, and a description of the chief provisions of Act XVI of 1887 will be given in the Revenue Manual. A few remarks on rent and a brief discussion of the different kinds of occupancy right will, however, not be out of place here.

History of rent
in the Panjab.

208. Rent is defined in the Act as "whatever is payable to a landlord in money, kind, or service by a tenant on account of the use or occupation of land held by him" [Section 4 (3)] and tenant as "a person who holds land under another person, and is, or but for a special contract would be, liable to pay rent for that land to that other person."‡ The kinds of rent commonly met with are noticed in

* See Colonel Wace's memo., dated 18th February 1889, on page 1176, and Sir James Lyall's note, dated 27th May 1889, on page 1182 of Selections from the Records of the Financial Commissioner's Office. New Series—No. 64.

† See note by Mr. (now Sir James) Lyall forwarded to the Government of India with Panjab Government No. 412, dated 21st March 1882.

‡ For the complete definition see Section 4 (5) of the Act.

Chapter XVIII. The chief fact in connection with the history of rent in the Panjab is that it owes its origin mainly to fiscal arrangements, and not directly to economic causes.* This is obvious in the case of the rents consisting of the land-revenue and cesses with or without a small additional payment on account of *malikana*, which are still commonly paid by tenants-at-will in some parts of the country. But it is equally true of *batal* and *zabti* rents. The former represent the share of the produce which native governments claimed under the name of *mahsul* or *hakimi hissa* (i.e., the ruler's portion). When the British Government commuted this into a cash revenue demand the landlords continued to take it under the old names and at the old rates from the tenants, and the rates have often remained unchanged to the present day. The small grain fee which the proprietors sometimes realized in the days of Sikh rule is even now very frequently set aside as a separate item when the crops are divided. In this case too the former names are used and the traditional fraction is commonly taken. *Zabti* rents are still paid in many places for the crops for which the Sikhs took cash payments. *Chakota* rents, i.e., rents consisting of a fixed amount of grain in the spring and a fixed amount of cash in the autumn harvests have a similar history.† Even fixed cash rents often originated in revenue arrangements, but they are more susceptible of re-adjustment on an economic basis than other kinds of rent. The importance of studying the history of rent in any tract which is being assessed will appear in the sequel (see Chapter XX).

209. Under Act XVI of 1887 no tenant can obtain a right of occupancy by mere lapse of time (Section 9), ‡ and, unless a special custom to the contrary is proved, no joint owner of land can acquire one in any part of that land (Section 10). For example a proprietor who is in cultivating possession of fields in the village common, cannot claim a right of occupancy under Section 5 (1) (a), though all the circumstances exist which would enable another person to do so successfully. The first of these provisions embodies a marked difference between the law of the Panjab and that of other parts of Northern India as to the acquisition of occupancy right. The facts which are sufficient to establish a right of occupancy are set forth in Sections 5 and 6 of the Act, while Section 8 saves any local customs by which a permanent tenure is acquired on grounds other than those described in these two sections, and Section 11 any rights already acquired under Act XXVIII of 1868. If a tenant voluntarily exchanges one plot for another, the land taken in exchange is held to be "subject to the same right of occupancy as that to which the land given in exchange would have been subject, if the exchange had not taken place." (Section 7).

210. Considered with reference to the incidents of their tenures occupancy tenants fall into three classes—

- (1). Tenants under Section 5 (1) (a).
- (2). Tenants under Section 5 (1) (b), (c) and (d).
- (3). Tenants under Sections 6 and 8.

* Some interesting observations on rent, in India, will be found in the VIth Chapter of Maine's "Village Communities in the East and West."

† See Mr. Prinsep's Settlement Report of Sialkot, paragraph 242.

‡ This section reproduces the provisions of Section 9 of Act XXVIII of 1868.

Occupancy
right of the
first class how
established.

211. The first class includes every tenant who on 1st November 1887 had "for more than two generations in the male line of descent through a grandfather or grand-uncle and for a period of not less than twenty years been occupying land paying no rent therefor beyond the amount of the land-revenue thereof and the rates and cesses for the time being chargeable thereon." [Section 5 (1) (a)]. The date mentioned is that on which the Act came into force. Thirty years' occupation at the rent named raises a presumption that the tenant possesses the qualifications described above, but this presumption may be rebutted.* It must be remembered that "tenant" in Act XVI of 1887 includes "the predecessors and successors in interest of a tenant,"† and that words in Section 5 (1) (a) denoting natural relationship denote also relationship by adoption, including the customary appointment of an heir, and spiritual relationship, such as that of a *chela* to his *guru* or father in the faith.‡ Sir James Lyall construed "land-revenue" in Section 5 (1) (a) as including *batai* and *zabti* collections made by *jagirdars* before a cash assessment had been introduced. He considered that the definition of "land-revenue" in Section 4 (10) as "land-revenue assessed under any law for the time being in force" did not prevent this interpretation, which was clearly equitable and in accordance with the intentions of the Act. He remarked:—"I am of opinion that it is not necessary to construe the word *law* here as if it was equivalent with Act. I believe there was no Act or Regulation for the assessment of the land revenue, strictly speaking, in force in the Panjab before 1871, and at the present day in Madras, or the greater part of that Presidency, there is no Statute law for the assessment of the land-revenue. The Government of Madras acts in imposing it upon the old customary law of India. It is to this law that I understand the preamble of Panjab Land Revenue Act, XXXIII of 1871, refers. No enactments were repealed by that Act.

"Putting aside the question of interpretation of the word *law* in Section 4 (10) of the Act, and coming to Section 5 (a), it is manifest that that section is intended to deal with a question between the landlord and tenant, and the question is, has the tenant paid as rent (i.e., as due to the landlord, see definition of rent) anything more than land-revenue and rates and cesses chargeable? Now, as a matter of fact, unless the tenants we are concerned with (i.e., those who have paid revenue and cesses without *malikana* since settlement) paid the proprietors a *sermani* fee while *batai* was in force (in which case we may be sure a cash *malikana* was put on in place of *sermani* as that was the invariable rule in the old settlements): they really paid the landlord no rent at all so long as the *jagirdars* maintained *batai* collections in respect to both proprietors and tenants of this class, for the *jagirdars* collected direct from these tenants as from the proprietors; these men therefore paid nothing in those days as rent to the landlords, and what they paid direct to the *jagirdars* they paid undoubtedly as the old land revenue and cesses of the country.

* Section 5 (2). "The period of 30 years is counted back from the date of the institution of the suit, not from the date of the passing of the Act (Rev. Judge. 6 of 1896 P. R. of June 1890).

† Section 4 (7).

‡ Section 5 (3).

"These *batai* and *zabti* collections are the ancient form of the land-revenue of India."*

212. The second class includes every tenant—

Occupancy
right of the
second class
how establish-
ed.

- (1) "Who, having owned land, and having ceased to be landowner thereof otherwise than by forfeiture to the Government or than by any voluntary act, has, since he has ceased to be landowner, continuously occupied the land" [Section 5 (1) (b)]. The right may be claimed by the representative of the person who lost the proprietary right (Revenue Judgment No. 6 of 1895 in Punjab Record of September 1895).

A claim is rarely maintainable under this sub-section.

A man who has sold his land but continues to cultivate it is of course a mere tenant at-will of the purchaser.

- (2) "Who, in a village or estate in which he settled along with or was settled by, the founder thereof as a cultivator therein, occupied land on the twenty-first day of October 1868, and has continuously occupied the land since that date," [Section 5 (1) (c)], unless the landlord proves "that the tenant was settled on land previously cleared and brought under cultivation by, or at the expense of, the founder." The 21st October 1868 is the date on which the first Punjab Tenancy Act came into force.

- (3) "Who being *jagirdar* of the estate or any part of the estate in which the land occupied by him is situate, has continuously occupied the land for not less than twenty years, or having been such *jagirdar*, occupied the land while he was *jagirdar* and has continuously occupied it for not less than twenty years" [Section 5 (1) (b)]. *Jagirdar* includes any assignee of land other than a village servant.† A *jagirdar* under a grant made by a former Native Government falls within the definition of that term in the Tenancy Act (Revenue Judgments 2 of 1892 and 2 of 1897 in Punjab Record of March 1892 and February 1897 respectively).

213. The third class includes—

- (1) any tenant entered in a record of rights sanctioned by the Local Government before the passing of Act XXVIII of 1868, as a tenant having a right of occupancy in land which he has continuously occupied from the time of the preparation of that record unless by a decree of a competent Court in a suit instituted

Occupancy
right of the
third class
how establish-
ed.

* Revenue Circular 17, paragraph 13.
† Section 4 (15).

before the passing of Act XVI of 1887 he has been declared not to possess such a right (Section 6), and

- (2) any tenant who can establish a right of occupancy on any grounds other than those described in Sections 5 and 6 (Section 8). This refers specially to the rights which by the custom of particular parts of the country persons effecting improvements or bringing waste under cultivation acquire. Examples are the *lathband* or *lathmar* tenant of Dera Ismail Khan and Dera Ghazi Khan who obtains his title by embanking fields, and the *butimar* or *mundhimar*, who earns it by clearing *jangal*.* The rights of the *taraddadkar* tenants of the Jhang district have a similar origin. In some cases, however, they are not of a permanent character, but amount only to a life tenure.† The *makararidar* tenant of Rawalpindi can hardly be considered as falling under Section 8 or any other section of the Panjab Tenancy Act, for he has by custom more unrestricted powers of alienation than any class of occupancy tenant enjoys under Act VI of 1887, and holds his land at a fixed rent which cannot be altered, at least during the term of settlement. When he has acquired his title by sinking a well he is known as a *chahdar* (see paragraph 177).‡

Development
of occupancy
right.

214. On the death of an occupancy tenant his holding passes on a like tenure—

- (a) to his male lineal descendants in the male line of descent,
- (b) failing them, to his widow for life or until remarriage, but without any power of sale, gift, or mortgage, or of subletting for a period exceeding one year,
- (c) failing male descendants and a widow, or, when a widow succeeds, than after her death or remarriage, or in the event of her abandoning the land, to agnates or male collateral relatives in the male line of descent, provided that the common ancestor of the late tenant and the agnates occupied the land. Among agnates the right of occupancy falls to the person or persons who would have inherited the land if it had been owned by the deceased. On failure of legal heirs the holding reverts to the landlord (Section 59).

* In Dera Ismail Khan many of the *lathband* and *butimar* tenants were recorded at last settlement as inferior proprietors (see paragraph 171). Contrast paragraphs 197 and 204 of Mr. Tucker's Kohat Report.

† Compare paragraph 174 and see paragraph 84 of Stoddman's Settlement Report of Jhang.

‡ For the *makararidar* tenure see Revenue Judgment No. 10 in Panjab Record of November 1893.

215. Every occupancy tenant has a right to make improvements as defined in Section 4 (19) of the Act (Section 63), notwithstanding any condition in a record of rights, or in an agreement between himself and his landlord to the contrary. He can also, subject to the provisions of the Act and to the stipulations of any written contract between himself and his landlord, sublet his land for a term not exceeding seven years (Section 58). He forfeits his right if for over a year he fails without sufficient cause to cultivate his holding either by himself or some other person and to arrange for payment of the rent (Section 39), but he can only be ejected (a) in execution of a decree for ejectment or (b) when a decree for an arrear of rent has been passed and remains unsatisfied (Section 42) after notice requiring payment within 15 days has been served upon him under the orders of a revenue officer (Section 44). A decree for ejectment will only be passed on one or other of the following grounds:—

Rights possessed by all classes of occupancy tenants.

(a) that the tenant "has used the land comprised in the tenancy in a manner which renders it unfit for the purposes for which he held it";

(b) "where rent is payable in kind, that he has without sufficient cause failed to cultivate that land in the manner or to the extent customary in the locality in which the land is situate"—(Section 39).

216. A tenant belonging to either of the first two classes can transfer his right of occupancy by sale, gift, or mortgage. But he must first give notice of his intention through a revenue officer to his landlord, and the latter may then claim to purchase the right at its fair value as determined by a revenue officer (Section 53). The landlord's power of pre-emption does not arise in the case of collateral mortgages not involving any actual or constructive transfer of possession to the mortgagee, unless the transaction be of the description known as *bai-bil-wafa*, or mortgage by conditional sale.* Tenant right of the third class cannot be transferred by private contract without the previous written consent of the landlord (Section 56). Nor can it be attached or sold in execution of a decree or order of Court (Section 56). Tenant right of the first two classes is not protected from sale in execution, but the landlord has a right of pre-emption if it is sold (Section 55).

Occupancy right how far transferrable.

217. Rights possessed by any class of occupancy tenants which are not expressly provided for by law, should be carefully described in the village administration paper. Under orders issued in 1887 Settlement Officers were enjoined to "notice in their records of local usages the custom relating to the right of occupancy tenants to lands submerged by fluvial action and subsequently restored."†

Rights not expressly provided for by law.

* See Regulation XVII of 1806.

† Financial Commissioner's Circular XXI of 1877 issued in consequence of Chief Court judgment in case No. 1383 of 1876. The recorded customs on the point are not uniform, see, e. g., Mr. Fryer's Settlement Report of Dera Ghazi Khan, paragraph 225, Mr. Tucker's Dera Ismail Khan Report, paragraph 184, Mr. Thorburn's Bannu Report, paragraph 143. It may be doubted whether there is often any real custom one way or the other.

Enhancement
and reduction
of rent.

218. Where an occupancy tenant pays a grain or *zabli* rent it can only be enhanced or reduced if the quality of the cultivation is changed by the land becoming, or ceasing to be, irrigated or flooded (Sections 20 and 21). If he pays a cash rent it may be enhanced on the suit of the landlord on the ground that, after deducting the land revenue and the rates and cesses chargeable on the holding, the balance does not amount to a *malikana*—

- (a) of two *anas* in the rupee, or $12\frac{1}{2}$ per cent. on the land-revenue in the case of a tenant of the first class;
- (b) of six *anas* in the rupee, or $37\frac{1}{2}$ per cent. on the land-revenue in the case of a tenant of the second class;
- (c) of 12 *anas* in the rupee, or 75 per cent. in the case of a tenant of the third class. Enhancement may be decreed up to the limit fixed for the class of tenants to which the defendant belongs (Section 22). The manner in which a Revenue Court should exercise its discretion in an enhancement case and the effect of its decree in barring further litigation for a term of years will be noticed in the Revenue Manual. The cash rent payable by an occupancy tenant may be reduced on the ground that the productive powers of his holding have been lessened by a cause beyond his own control (Section 23). The reduced rent must in no case be less than the land revenue and cesses payable on the holding (Section 25).

Adjustment
of rents.

219. Settlement Officers have now no power to commute grain into cash rents or *vice versa* without the consent of both landlord and tenant (Section 13). Rents fixed in terms of the land-revenue and cesses, with or without the addition of *malikana*, may be adjusted at a re-assessment. The new rent will consist of the revised revenue demand and cesses, or, if the former rent included *malikana*, of these items with the addition of *malikana* calculated at the old rate on the new revenue (Section 27).

Statutory
Government
tenants.

220. When cultivators are being settled in large numbers on State land, it would be inconvenient if a separate lease had to be drawn up for each holding, and if all the provisions of Act XVI of 1887 applied to the new tenancies. Accordingly it is provided in Act III of 1893, as amended by Act XIV of 1896, that, after the issue of a notification applying the former Act to any tract of land, tenancies may be created by entries in a register being signed by the tenant. Prefixed to the register is a full statement of the conditions on which the land included in the different holdings is granted, and, by signing the subsequent entry relating to his own holdings, the tenant becomes subject to all these conditions whether they agree with the provisions of the Panjab Tenancy Act or not. He has no power of transferring or charging his land by sale, gift, mortgage, or other private contract without the previous consent of the Financial Commissioner, and no Court can attach or sell it in execution of a decree. The rent may be recovered by any process applicable to the recovery of an arrear of land-revenue. Many tenancies of this description have been created in connection with the colonization of the State lands commanded by the Chenab Canal.

221. It is unnecessary to discuss here the incidents of the ^{Tenants-at-}tenures of tenants for a term of years and of yearly tenants, as these ^{will.} are mainly determined by contract.

222. Section 37 of the Land-Revenue Act is a bar to any settle- ^{No inquiry}ment inquiry into the status of tenants. If a tenant entered as a ^{made at settle-}tenant-at-will claims occupancy right, he must be referred to a revenue ^{ment regard-}suit. No attempt should be made to show occupancy tenants under the ^{ing status of}different classes described in the present Tenancy Act (XVI of 1887), ^{tenants.} unless the particular class to which such a tenant belongs has been declared in a judicial proceeding. It was unusual to make such a classification in settlements effected when the first Panjab Tenancy and Land-Revenue Acts were both in force.

CHAPTER X.

PRELIMINARY MEASURES IN CONNECTION WITH A SETTLEMENT.

Roster of
future Punjab
settlements.

223. Much loss has been caused to the State with doubtful benefit to the people by the failure to re-assess districts promptly when the term of settlement expired. The best plan is to begin a settlement a year or two before the period for which the existing one was sanctioned has run out. A scheme for re-assessment operations to be undertaken during the next twenty-one years has been recently drawn up (see Appendix V).

Preparing a
district for
settlement.

224. It was the aim of the reforms effected by Colonel Wace to provide the Settlement Officer at starting with an efficient staff of *patwaris* and *kanungos*, with maps and records corrected to date, and with accurate assessment data. As the Settlement Commissioner directly controls all work connected with land records in districts which are about to be brought under settlement (Appendix VI) he is able to satisfy himself how far the actual state of the record agency and of the records and statistical returns for which it is responsible approaches this ideal, and can devise with the Deputy Commissioner measures for curing the defects that come to light. It may be necessary to strengthen the supervising staff by sending a small part of the settlement establishment into the district before re-assessment operations are actually undertaken. There is no reason why in the closing years of an expiring settlement a great deal should not be quietly done by testing and correcting maps and records, and making new surveys, where these are obviously required, to clear the way for the new settlement and to shorten its duration.

Financial
forecast and
settlement
notifications.

225. A general re-assessment of a *tahsil* or district can only be undertaken after the sanction of the Government of India has been obtained and a notification has been issued under Section 49 of the Land-Revenue Act of 1887. The application for sanction is accompanied by a forecast of the probable financial results of re-assessment prepared by the Deputy Commissioner of the district, or some other officer selected by the Financial Commissioner for the purpose. The orders regarding such forecasts are contained in the second and third of the settlement instructions of 1893 (see Appendix I). Usually the question whether a district will be re-assessed when the term of its settlement expires will be determined by financial considerations. But a preliminary report should not only deal with the gross amount but also with the character of the existing assessment, the suitability of its form to local circumstances, and the fairness of its distribution over estates. Cases may occur in which an assessment is so high, or so bad in form or distribution, as to require revision quite apart from the question whether re-assessment will yield any profit to the State commensurate with the cost of making a new settlement. The sufficiency of existing maps and of the other documents included in the records of right for practical revenue work, and, where they require correction, the possibility of carrying out the necessary measures by the ordinary district agency without the employment of

a settlement establishment, should be noticed. Re-assessment may be ordered without a special revision of the record or *vice versa*, or it may be clear that it is desirable to combine these two operations. If re-assessment and special revision of the records are both necessary it is well that notifications under Sections 49 (1) and 32 (1) of the Land-Revenue Act should be issued simultaneously. The Settlement Commissioner's proposals for the additional establishment to be employed during settlement operations should ordinarily be submitted with the forecast.

226. On taking up his duties a Settlement Officer will find it a good plan to make a rapid march through all parts of his district in order to obtain a general idea of the lie of the country and the nature of the cultivation, the chief varieties of soil and irrigation, the suitability of existing assessment circles, and the character of the maps and records and of the staff responsible for their maintenance. As each *tahsil* is visited the assessment report of the last settlement should be studied, and a rough notion of the changes which have occurred since the previous assessment should be obtained from an examination of the *tahsil* and assessment circle revenue registers. At the same time the accuracy of the annual records and the state of the business connected with the attestation of mutations should be examined by himself and his principal subordinates. Great pains should be taken to dispose of all arrears of mutation work so as to make the first *jamabandis* prepared during settlement really accurate statements of existing titles. If this is done the record work connected with the new surveys which are made will be greatly simplified.

Preliminary operations.

227. There are four subjects which claim early attention, and on which a Settlement Officer must seek the orders of the Settlement Commissioner as soon as he feels himself able to report upon them. These are—

Matters for early decision

- (a) the extent to which remeasurement is required ;
- (b) the classes of land which should be recognized in the record ;
- (c) the circles in which the estates should be grouped for assessment purposes ; and
- (d) the commutation prices to be used in the produce estimate.

It is unnecessary and will probably be found inconvenient, to dispose of all these matters in a single report. The first two are the most urgent and should be dealt with together, the others may be reserved for a separate report or reports. The considerations which govern the question whether a new survey is required or not are noticed in Chapter XII, and the classification of land for assessment purposes in Chapter XIII. The XVIII Chapter of this work deals with the formation of assessment circles, and the subject of commutation prices is dealt with in paragraphs 331-337 of Chapter XIX.

CHAPTER XI.

THE SETTLEMENT OFFICER AND HIS ESTABLISHMENT, AND THE CONTROL EXERCISED BY THE SETTLEMENT COMMISSIONER.

The Settlement Officer.

328. The Settlement Officer is a revenue officer charged with the duty of making a general re-assessment. While engaged on this task he is also responsible for the continuance and improvement of the regular work of the village record agency, and, when a notification directing the special revision of existing records of rights is issued, for the carrying out of the additional operations which such an order entails. He should so lay out his work that it shall fit in with the ordinary duties of the *patwari* and *kanungo* agency. It is important that during a settlement the usual routine of the revenue work of a district should be as little as possible interrupted. The Settlement Officer may be—

- (a) the Collector or Deputy Commissioner of the district,
- (b) an officer invested with most of the powers of a Collector, but working in subordination to the Collector of the district, who is ultimately responsible for the assessment and for the correctness of the records, or
- (c) an officer invested with most of the powers of a Collector and solely responsible for the assessment and record work.

Under present circumstances the third plan is as a rule by far the best. The advantage which would result from posting the future Settlement Officer in the district as Deputy Commissioner or revenue assistant for a year or two before the re-assessment begins is clear. But to unite the offices of Deputy Commissioner and Settlement Officer in one person is likely to be unfair to the work and injurious to the worker. It may become feasible to do so when the reforms introduced by Colonel Wace have borne their full fruit, if the assessment is carried out *tahsil* by *tahsil*. The second arrangement is very difficult to carry out in practice. Tact on the part of both the officers concerned may make the position endurable, but it is really a false one. The Deputy Commissioner cannot find time to make himself so fully acquainted with the details of the work of the settlement, and especially of the assessment part of it, as to become really responsible for the result, and it is not right that the officer to whose exertions any merits which the settlement possesses are due should not get the full credit for it.

Relations of district and Settlement staff.

229. Where the Settlement Officer is neither the Deputy Commissioner nor under the orders of the Deputy Commissioner, it is essential that they should themselves act cordially together and insist on their subordinates doing likewise. Their respective spheres of work may be marked off to some extent, but each in his own sphere requires and has a right to look for the help of the other. Natives are quick to detect any want of harmony between their official superiors and steer their course accordingly.

230. The business under the Tenancy and Land Revenue Acts assigned to Settlement Officers is detailed in Appendix VI. Questions may occasionally arise as to the division of work between the Deputy Commissioner and the Settlement Officer which the instructions in that appendix do not cover. These it will generally be possible for the two officers concerned to settle for themselves. The rule of decision should be as far as possible to maintain the ordinary course of revenue administration and to avoid weighting the Settlement Officer with any duty which is not essential to the progress of his special work. The fact that a re-assessment of his district is being made is not intended to relieve the Deputy Commissioner of duties other than those connected with assessments and village records.

Business assigned to Settlement Officer.

231. The judicial powers of Settlement Officers, once so extensive, are now very limited.* It is true they are invested with all the powers of a Collector under the Tenancy Act, but, unless the Financial Commissioner otherwise directs, the exercise of these powers should be restricted to the disposal of the business noted in Appendix VI. The only judicial function which a Settlement Officer will therefore as a rule exercise is the hearing of suits in which the question at issue is the alteration of the rent of a holding and suits relating to the emoluments of *kanungos*, *patwaris*, and village headmen. Suits of the latter class are very rare. By Chapter XI of the Land-Revenue Act the Local Government is empowered to invest a Settlement Officer with exclusive jurisdiction as regards all or any specified classes of suits relating to land, and also, if it thinks fit, to divert the ordinary course of appeal and revision as regards his orders and decrees in such cases, from the superior civil to the superior revenue courts. But so far no use has been made of these provisions.

Judicial powers of Settlement Officer.

232. The duties of the Settlement Officer under Chapter V of the Land-Revenue Act comprise not only the general re-assessment of the district, but also the carrying out of all special assessments such as the yearly revision of the demand in villages subject to river action. Although the notification which confers on him the powers of a Collector specially excepts those powers which may be exercised under Chapter VI of the Act, his responsibility in connection with the collection of the land-revenue is still considerable. His daily work enables him to judge better than any one else when a suspension of the whole or part of the demand is required owing to failure of crops. It is his duty to report all such cases to the Deputy Commissioner, and the latter is bound to call on him for a report on any case that comes under his own observation, and cannot set his recommendations aside without reference to the Commissioner.

Duties in connection with suspensions.

233. The appointment and dismissal of village headmen rests with the Settlement Officer, otherwise he might not be able to get that ready assistance from them which is essential for the prosecution of his work. Their help is specially necessary to procure the attendance of right-holders, whose presence is required in connection with the attestation of mutations or with the making of new maps or records. As far as possible formal proceedings should be avoided in

Powers as regards headmen and *zaildars*.

* See Appendix IV.

such cases, but in the event of recusancy the provisions of Section 149 of the Land-Revenue Act can be put in force. The Settlement Officer should be very careful to thwart any attempt on the part of headmen to plead occupation in settlement work as an excuse for neglecting their ordinary duties or for delay in obeying orders addressed to them by the district authorities. *Zaildars* are appointed and may be dismissed by the Deputy Commissioner, but he is bound to consult the Settlement Officer before filling up vacancies. He need not accept the Settlement Officer's recommendation, but, when the merits of rival candidates are being weighed, it is right that the aid afforded by them in settlement operations should be considered. It may also sometimes be convenient to defer the filling up of an appointment if a revision of existing *zaildari* arrangements will probably be made before the close of the settlement.*

Additions to district staff during settlement.

234. When a district is being re-assessed its revenue assistant is put under the orders of the Settlement Officer. The permanent *tahsildars* and *naib-tahsildars* are expected to co-operate in settlement work, and should be given some definite share of the duty of supervision. The *patwaris* and *kanungos* are placed entirely under the control of the Settlement Officer. If the *patwari* establishment is strong enough to carry out efficiently the duties which fall to it in ordinary times it will not be increased simply because a settlement is in progress. It is an accepted principle of settlement policy that all work connected with the revision of land records including remeasurement, if that is found necessary, shall be done by the *patwaris*, and it is one of the Settlement Officer's principal duties to train them to do such work properly. Any *patwari* who, after fair trial, cannot learn to do it should be dismissed. A grant for temporary establishment is usually included in settlement budgets. But it must not be used so as to relieve *patwaris* of any part of their proper duties without the sanction of the Financial Commissioner. Extra *kanungos* are appointed so that the oversight of the *patwaris* may be close and constant. During settlement a *kanungo* should not be expected to supervise the work of more than six *patwaris*, especially if remeasurement is undertaken on a large scale. Two or three deputy superintendents are required in every *tahsil*, to each of whom the charge of four or five *kanungos'* circles can be assigned. To enable them to pass orders in mutation cases they are invested with the powers which may be exercised by an Assistant Collector of the second grade under Chapter IV of the Land-Revenue Act. In any *tahsil* in which the work is heavy it will be found advisable to appoint an additional *tahsildar* with the powers of an Assistant Collector of the second grade who can devote his whole time to the work connected with assessments and records. The revenue assistant has usually the powers of a Collector of the first grade under the Land-Revenue and Tenancy Acts.

Folly of attempting to work with too weak staff.

235. The strength of the additional staff required in each *tahsil* will depend on the amount of revision necessary to put the records of rights and the revenue registers in a satisfactory condition, and especially on the question whether remeasurement must be undertaken.

As regards duties imposed on Settlement Officers, see also Chapter XXXIV.

in a large number of estates. As far as possible, these questions should be settled before re-assessment operations are started. But, if experience proves to a Settlement Officer that the amount of work required was under-estimated and that the staff provided is insufficient, he should not hesitate to propose that it should be reinforced. It is, the worst possible economy to attempt to struggle on with an establishment too weak for the duties it is expected to perform.

236. The rules under which Assistant Commissioners, *naib-tahsildars* and accepted candidates for the posts of *naib-tahsildar* and *kanungo* may be deputed for settlement training will be noted in the Revenue Manual. The object is to give these officers and candidates a thorough practical acquaintance with survey and record work. If properly instructed at the outset they will often be fit to be entrusted with a share in the work of supervision suited to their standing and capacity before the period of their deputation comes to an end.

Settlement training of revenue officials.

237. At the beginning of a settlement it is essential that the Settlement Officer should give a great deal of personal attention to the oversight of survey and record work, even if he is fortunate enough to have at the outset a fairly efficient staff it will only turn out good work under strict supervision and a discreet use of rewards and punishments. A regular system of inspection in the field and in the village must be organized, and care must be taken that every branch of the work receives its due share of attention. Neat and accurate maps are very important, but after all small errors in survey harm individuals less than incorrect entries in a *jamabandi*. Great patience must be shown at first with unskilful workers who are willing to learn, but patience must not degenerate into the weakness which sacrifices public interests because it is disagreeable to punish, and finally, if they prove incorrigible, to get rid of inefficient instruments. When all grades of officials from the revenue assistant downwards have realized that a high standard will be insisted on, and that the Settlement Officer is able to put his finger on the weak points of their work, self-interest will produce the result desired. The credit of the higher officials in the eyes of their subordinates must be carefully maintained, and when rebuke is required, it should be administered privately. When the record work is thoroughly organized the Settlement Officer will be able safely to hand over the supervision of it largely to the revenue assistant, and concentrate his attention on assessment.

Supervision of survey and record work.

238. The Settlement Commissioner exercises under the Financial Commissioner control over all settlements. He is able to have much personal intercourse with his subordinates, to inspect their work in the field, and to watch every stage of its development. By a judicious exercise of his powers he can prevent many errors and apply a speedy remedy to such as occur, without unduly interfering with the Settlement Officer's freedom of action or weakening his sense of responsibility. With reference to the proceedings, orders, and decrees of Settlement Officers he has the powers of a Commissioner under Sections 80, 82, and 84 of the Tenancy Act,* and Sections 13

The Settlement Commissioner.

* Punjab Government Notification, Revenue and Agricultural Department, No. 118, dated 7th July 1897.

15, and 16 of the Land-Revenue Act,* except as regards appeals and references relating to village headmen which are disposed of by the Commissioner of the division in which the district under re-assessment is situated. The existing orders regarding the functions of the Settlement Commissioner in connection with settlements are quoted in Appendix VI.

* Panjab Government Notification, Revenue and Agricultural Department, No. 112, dated 28th June 1897.

CHAPTER XII.

SURVEY.

239. In order to carry out either of the two branches of his work, the framing of a record of rights or the making of a fair assessment, the Settlement Officer must have an accurate map of each village showing the position and boundaries of every field. Such a map is known as the *shajra kishwar*. He also requires a record of the area of each field, which is easily calculated when its shape and linear dimensions are known, and for assessment purposes it is expedient to note at time of measurement the class or classes of land which each field contains.* If no field map exists, the Settlement Officer must make one; if the existing map is defective, he must consider whether it can be corrected without an entirely new survey.

Settlement work based on accurate field survey.

240. There is a separate assessment and a separate record of rights for each estate or *mahal*. But the unit for purposes of survey is not the estate, but the village or *mauza*. These terms have already been explained. The distinction between them introduces no complication into settlement work, for as a matter of fact the things which they denote are in the Panjab almost invariably one and the same. Occasionally a block of land or some scattered fields belonging to one village are enclosed within the boundaries of another village. Such fields should be measured along with the village in which they are included, but given an independent series of numbers.

Separate field map for each village.

241. In order to indicate clearly the limits of each estate masonry platforms (*sihaddas*) are built at every point where the boundaries of more than two estates meet (Land-Revenue Rule 195). At every angle on the boundary line between two trijunction platforms, mud pillars (*burjis*) are erected (Land-Revenue Rule 194). Before the measurement of any estate is undertaken the village headmen should be required to put every platform in a proper state of repair and to replace any pillar that may have been destroyed. Chapter VIII of the Land-Revenue Act gives the Settlement Officer power to enforce the erection and maintenance of these and any other survey marks that may be required.

Survey marks.

242. A field is a parcel of land to which a separate number is assigned in the map. The fixing of the limits of fields for survey purposes is a question to be decided on grounds of convenience, the chief matter for consideration being the use to be made of the maps in the half-yearly crop inspections. Usually any parcel of land lying in one spot in the occupation of one person or of several persons jointly, and held under one title, should be treated as a single field. Occasionally where land is rich and let in small plots the survey numbers under this rule will be very numerous. This cannot be helped, for no clear record of tenancies and rents can be kept up if parcels of land tilled by different tenants are not treated as separate fields. But

Fields.

* See Chapter XIII.

where the rule works in an opposite direction, and, if strictly followed, would result in the areas included in single survey numbers being very large, it is subject to important exceptions. Several plots of land owned by a single proprietor, which are always recognized as separate fields having limits indicated by more or less permanent ridges or hedges, and being known perhaps by distinct names, may at the time of measurement be included in a single tenancy. There is no object in treating these as one field. Or, again the area occupied under one title may be so large that the record of crops, harvest by harvest, will be rendered easier if it is broken up into several survey numbers. In the case of extensive blocks of common waste land each survey square is usually treated as a separate field. It is not essential that a survey number should be wholly cultivated or wholly uncultivated, or that it should consist entirely of one soil or class of land. But if the uncultivated land is of any extent it is convenient to treat it as a separate number, and if the line of division between two soils or two classes of cultivated land is clearly marked and of a fairly permanent character, it is better to put land on either side of the line in different fields, even though it is in the cultivating occupancy of a single person. On the other hand care should be taken not to multiply survey numbers merely on account of the presence on the ground of ridges thrown up for convenience of cultivation or irrigation. Where this is done record work is needlessly increased, and the boundaries shown being of a temporary nature, the map requires constant correction to make it agree with existing facts. Section 101 of the Land-Revenue Act empowers any revenue officer engaged in the framing of a record of rights to define the limits of any field as to which a dispute has arisen.

Measures of
length and
area.

243. The simplest way of measuring land is by pacing. When a man in walking steps out first with his left foot, the pace or *kadam* is the distance between the heel of the right foot in its original position, and the heel of the same foot after it has been advanced in front of the left foot to make the second step. A *kadam* is the unit of measures of length and a square *kadam* the unit of measures of area. In the east of the Panjab, where the *bigha* is the local measure, the square *kadam* is known as the *biswansi*; in the west, where the *ghumao* is employed, it is known as the *sarsahi*. Twenty *biswansis* make a *biswa*, and twenty *biswas* a *bigha*. Nine *sarsahis* make a *marla*, twenty *marlas* a *kanal*, and eight *kanals* a *ghumao*. The *bigha* of the Western Panjab is one half of a *ghumao*. As the average height of a man in different localities varies greatly, it is not surprising that the local measures in use were found to be far from uniform. The variations have been reduced, but not abolished, in our settlement surveys. The *bigha* employed in recent settlements in the east of the Panjab is $\frac{1}{4}$ ths of an acre.* It is sometimes known as the *ramindari bigha*, but it does not always agree exactly with the measure in local use. The name however serves to distinguish it from the old Moghal measure known as the *shahjahan bigha*, which is exactly three times as large. This latter measure was used in the settlement surveys of the districts of Rohtak, Gurgaon, Delhi, and part of

* Selections from the Records of the Financial Commissioner's Office—New Series, No. 24.

Karnal. Full details of the land measures officially recognized in different districts will be found in Panjab Revenue Circular, No. 28.

244. The calculation of field areas depends on the simple fact that the number of *kadams* on two sides of a rectangular figure, one of which is perpendicular to the other, multiplied together will give the number of square *kadams* (*biswansis* or *sarsahis* as the case may be) which the figure contains. It follows that the area of any triangle can be found by multiplying the number of *kadams* in its base by the number contained in a perpendicular dropped on to the base from the opposite angle, and halving the result. However irregular the shape of a field may be, so long as its sides are straight or only slightly curved, there is no difficulty in finding its area, for any figure of this sort can be divided into triangles.

Calculation of field areas.

245. There are two surveys with which a Settlement Officer has to concern himself, the topographical survey made by the Imperial Survey Department and the cadastral or field survey made by the *patwaris*. The second is indispensable for his work, the first is chiefly useful to him as a means of testing the accuracy of the second. The methods used in both cases are scientific. The processes followed in the second are, of course, much simpler than those employed in the former, but experience has proved that, properly applied, they are sufficient to secure a very high degree of accuracy. The Imperial Survey deals with villages as a whole, mapping their boundaries and showing the main topographical features, such as the homestead or *abadi* roads, canals and large sheets of water. The limits of the cultivated, culturable, and barren land have also sometimes been indicated. The cadastral survey marks on the village map the boundaries of every field, and by means of it the areas shown in the *jamabandi* are calculated.

Topographical and cadastral surveys.

246. In some parts of India the topographical and the field survey are both under the charge of the Imperial Survey Department. It has more than once been proposed to extend this system to the Panjab, but the opinion of experienced revenue officers has always been opposed to any change of this sort,* and the existing system is so simple and, with the exercise of ordinary care, gives such satisfactory results, that there is small likelihood of its being given up. In fact in some cases the latest topographical maps of the Panjab districts have been made up by the Imperial Survey Department by piecing together reduced copies of the field maps after their accuracy had been tested by making a traverse connecting certain fixed points marked in some permanent way on the ground.† It is very desirable but not essential that such a traverse should be made by the Survey Department before the Settlement Officer begins his field measurements. If he is furnished with tables showing the distances between a large number of fixed points, the accuracy of which has been gauged by rigid scientific processes, he possesses a very valuable means

Field survey in Panjab not supervised by officers of Survey Department.

* See Panjab Revenue Proceedings No. 4 of September 1873 and No. 1 of September 1883.

† See joint Memorandum by the Surveyor-General and Colonel Wace, Commissioner of Settlements in Selections from the Records of the Financial Commissioner's Office, New Series, No. 26.

of judging of the correctness of his own work. For the methods of testing the cadastral survey by the help of the topographical survey, the second appendix to Mr. Francis' Manual of Land Measurement and Panjab Revenue Circular, No. 28, may be consulted. An absolute agreement between the results of the two surveys is not to be expected. Where a discrepancy between them large enough to deserve notice is discovered, it is not safe to conclude that the field measurements are at fault. But it is a reason for testing them rigorously and coming to a definite conclusion on the subject.

**Employment
of amins.**

247. Men acquainted with the simple methods used in field measurements and known as *amins* have sometimes been employed in settlement surveys on the ground that *patwaris* lacked the skill which would enable them to do the work rapidly and accurately. The plan is a thoroughly bad one, for it deprives the *patwaris* of the opportunity of learning an essential part of their work, and at the same time increases the danger that the survey may be made a means of extortion. The *patwari* has local knowledge which saves him from many mistakes, and he has a far greater interest in making his work accurate than any temporary hand can have, who is only troubled by errors which happen to be found out. The plan of employing *amins* was early condemned in the Panjab.* It was revived on a large scale in some of the later settlements. It is now considered essential that every *patwari* should measure with his own hands the greater part of his circle. When additional surveyors are employed they should, as far as possible, be accepted candidates for the post of *patwari*.

**Early field
surveys.**

248. In the first regular settlements the survey of a village consisted of two distinct stages, the preparation of a boundary map (*naksha thakbast*) after all disputes as to the limits of the village land had been settled, and the making of a field map or *shajra kishitwar* and *akhshra*. The latter was a register, showing in respect of each field, its number in the map, the names of its owner and of the person who cultivated it, its linear dimensions and area, the soil or class of land which it contained, and the crops growing in it at time of measurement. The *shajra* is described in Mr. Thomason's Directions as "a rough plan of the village," and in paragraph 17 of Mr. Barnes' Report, dated 13th December 1852, on a "New System of field measurement in the Panjab" as "nothing but a rough eye sketch laid down without rule, scale, or compass. It might or might not present an approximation to the actual contour and dimensions of the village area, but the only security for such results were the practised habits and correct eye of the *amin*."

**"Plane-table"
system of
survey.**

249. No field survey can be worth much which is not based on a skeleton traverse of fixed points on the surface of the ground whose direction and distance one from the other has been accurately determined. This requirement was met with some measure of success in the plan devised by Mr. Blyth about 1852, and first put into practice

* Selections from the Records of the Panjab Administration.—Old Series, No. XI,—and Financial Commissioner's Circular No. 86 of 1855.

in the settlements of the central districts of the Panjab.* Mr. Blyth applied his practical experience of the methods of the Survey Department to the working out of a scheme resting on a scientific basis, and yet simple enough for *patwaris* to follow. By the use of the plane-table, compass, and sighting rod, maps drawn to scale in which the fields were plotted with a considerable amount of accuracy were produced. The new plan, known as "the Panjab" or "the plane-table" system was speedily adopted in the North-Western Provinces, and gradually improved in both provinces till it became a very effective instrument for the making of field maps. It is only possible here to refer very briefly to the main features of the plane-table system of survey. For details the second chapter of the vernacular *Dastur-ul-d'ml Patwarian*, published in 1876, or better still Chapter V of Mr. Vincent Smith's *Settlement Officers' Manual* for the North-Western Provinces, may be consulted. The area of a village was cut up into triangles, and the framework on which the field survey was built up consisted of the straight lines forming their sides. The triangulation was effected by taking up convenient points all round the boundary, but not necessarily on it, and connecting these with one another and with other fixed points in the interior of the village. The distance between the various points was carefully chained, and their relative bearings were fixed by the sighting rod, the true north and south having first been determined by means of the compass. Starting from some station on or near the boundary the surveyor worked all round the latter, laying down his triangles as he proceeded. It was possible to apply efficacious tests to the work as it proceeded, but the final test of it was the way in which the circuit closed, in other words its correctness was proved if the last triangle of the series fitted properly into its place, its dimensions as scaled on the map corresponding with the actual dimensions on the ground as determined by chain measurement. The boundary line was laid down by means of offsets from the bases of the nearest triangles, and the accurate plotting of fields was ensured by marking on the ground and on the map the point where the boundary of any field intersected the side of any triangle.

250. This plan has been superseded in plain districts by the square system of measurement introduced by Colonel Wace in 1883, an excellent account of which will be found in Mr. Francis' *Manual of Land Measurement for Patwaris*. The area of a village is now divided into squares of equal size, the skeleton traverse being built up on a square usually of 200 *kadams* laid down with great care somewhere near the centre of the village. In making this square the first thing to do is to measure with the utmost accuracy in open ground a base line of 200 *kadams*, represented by a five-inch line on the map, the scale commonly adopted being one inch to 40 *kadams*. The ends of this line are marked by small masonry pillars, which should be well built and carefully preserved, or by stone or concrete blocks. This system is better suited to *patwaris* than the triangulation plan, for it offers less temptation to fudging. If the first square is accurately laid down, it is not difficult to

Square system of measurement.

* Selections from the Records of the Panjab Administration—Old Series, Nos. VII and XI.

ensure the correctness of the whole traverse, and, as a matter of fact, *patwaris* with proper oversight perform this part of their work admirably. The boundary is laid down by means of offsets from the nearest square, and the sides and diagonals of squares are utilized in connection with the plotting of fields in the same way as the sides of triangles in the plane-table system.

Common base
line for a large
number of
estates.

251. In the case of estates near a river the plan introduced by Mr. Francis of having a common base line may be usefully adopted. Where possible there should be a corresponding base line parallel to the first on the opposite bank.* By this device the difficulty of relaying boundaries which are liable to be obliterated is diminished. The full benefits of the plan are secured where the boundaries of the estates which face each other on either side of the stream are fixed. In the recent settlement of Peshawar the plan of having common base lines running due east and west and north and south for the whole district was adopted, and proved very useful in securing accurate work in the laying down of squares. When a common base line is laid down for any large tract of country it is well to employ a trained surveyor with a theodolite to start the work.†

Survey work
in hilly and
hilly tracts.

252. In the recent settlement of the Hissar district the field measurements were based on a somewhat elaborate traverse made by the Survey Department, but this plan has not been followed in other plain districts, as it is found that the squares laid down by the *patwaris* furnish a very accurate framework for cadastral surveys. But in hilly tracts the square system is impossible. Recourse has therefore to be had to a modification of the plane-table system, and no great accuracy can be looked for unless the *patwari* is supplied with unapping sheets on which the position of several conspicuous points has been marked by the Survey Department.‡

Remeasur-
ment avoided
where
possible.

253. It is the policy of Government to get rid as soon as possible of the necessity of remeasuring villages at settlement, and one of the first tasks which a Settlement Officer must take in hand is to decide to what extent remeasurement is required. The field maps must be not only accurate enough for revenue purposes, but also capable of being utilised after reduction for topographical purposes by the Survey Department.§ It has gradually come to be recognized that, where a district has not been measured on the square system, it is generally a mistake to attempt to retain and correct the old maps. When really accurate maps have been provided and the procedure for amending them after settlement has been regularly carried out, no resurvey should hereafter be necessary in tracts unaffected by the action of streams or the spread of ravines.

* See Mr. Casson Walker's Settlement Report of Lahore, paragraph 23.

† See Mr. Dutt's Settlement Report of Peshawar, paragraph 37-38.

‡ See Chapter X of Mr. Francis' Land Measurement Manual.

§ In Peshawar Mr. J. W. Dunn reduced his own field maps, which were on a scale of 2½ inches to the mile, to the scale of 4 inches to the mile. One copy of the reduced map of each estate was filed as an index to the *chajra*, another was put in the village note-book. The reduced village maps were contained into assessment required by the rules were sent to the Survey Department to be utilized in preparing a new survey map of the district (Mr. Dutt's Settlement Report of Peshawar, para. 38). Compare para. 2 of Government of India, Revenue and Agricultural Department, No. 352-365-2, dated 11th February 1899, in Punjab Revenue Proceedings No. 84 of February 1900.

254. Though the advisability of remeasurement where the former survey was not based on squares will now generally be admitted, it may be worth while to note some of the tests which can be applied to the old plane-table survey maps. One of the best is to see whether the *patwari* with the map in his hand can or cannot register the crops with ease and accuracy. If he finds it impossible or very difficult to make it the foundation of *girdawari* work, it is better without more ado to prepare a new map on the square system. Even though the old one is drawn pretty accurately to scale its correction would under such circumstances take a long time, and it is better to have a really good map as the basis of future operations than a patchwork of old and new measurements. If the old map was incorrect from the first to any serious extent, it is absurd to try to mend it, and resurvey is inevitable. In order to make up his mind on this point a Settlement Officer can apply several tests. The maps of adjacent villages should be compared to see if the boundaries dovetail, and test lines can be drawn across the map connecting well marked points, such as tri-junction platforms, and the results of chaining along these lines noted. If the total length as chained and as read off by scale from the old map, and also the distances between the field intersections compared in the same way agree very closely, and the result of carrying the chain round a few of the fields traversed by the test line is satisfactory, the map is probably a good one. Or squares may be laid down on the ground and marked on the map, and the tests noted by Mr. Francis in Appendix III of his Manual applied.

Testing of old maps.

255. Section 101 of the Land-Revenue Act gives a Settlement Officer power to define village boundaries. Fortunately boundary disputes are now rare except in the case of estates subject to river action. The subject of boundaries and of riverain custom will be dealt with fully in the Revenue Manual. A Settlement Officer must remember that in the case of a boundary dispute between a British village and an estate lying within the territory of a native chief, he can only investigate and report his opinion to the Commissioner of the division.* Recent orders of Government require that—

Boundary disputes.

"Where a regular settlement is in progress along the boundary line of a Native State due intimation of the fact will be given to the State by the Commissioner of the division in which the operations are being carried on. This intimation will be to the effect that survey operations along the boundary will be presently undertaken, and that the Settlement Officer will give due notice of the date when the measurement work in each estate will actually approach the boundary, and it will contain a request that the necessary orders may be issued to the proper State officials to be present both when measurements are being made, and when it is desired to attest the boundary resulting from these measurements. It will also request that the names of these officials may be at once intimated so that the Settlement Officer may correspond direct with them in all unimportant matters connected with the subject in question. During the first stage of operations above mentioned it will usually be sufficient for the State *patwari* or *kanungo* or other subordinate revenue officer to be present. If during the progress of this stage it is necessary for

* The report should now be made to the Settlement Commissioner.

the settlement officials to extend their work across the accepted boundary line, the Settlement Officer must first intimate the necessity to the State and obtain its assent, unless the work is done with the assent and in the presence of the revenue officials of the State. On the occasion of the actual attestation of the boundary an officer corresponding to the rank of *tahsildar* or Extra Assistant Commissioner should be deputed by the State, and in any special case in which the Settlement Officer himself may think it desirable to be present an official of suitable rank should be sent to meet him. The procedure to be followed thereafter will be the same as that laid down in paragraphs 2 and 3.

The procedure referred to is as follows :—

"If an agreement be arrived at it will be carefully recorded by the revenue officials of the British district in the necessary papers which should always include a map showing the accepted line. The finding and the map should be attested by the officials on both sides. In cases in which no agreement can be arrived at by the officials making the local enquiry the British official will record his own finding and the reasons for it, and will illustrate it with such maps as may be necessary. He will also ask the Native State official for a copy of the finding arrived at by the latter, and, if this is furnished, the British official will add it to his file, and will at the same time supply a copy of his finding to the Native State official. In every case, whether an agreement has been arrived at or not, the proceedings will be submitted to the Commissioner. The Commissioner will make any enquiries which he may deem necessary from the British authorities and from the Native State, and, if the dispute is between a village or villages in his division and in a Native State under his political control, will pass orders in the case. If otherwise he will report to Government what boundary he considers should be fixed, forwarding a copy of his report to the Deputy Commissioner and to the proper officer of the Native State concerned. It will be open to the Darbar to make any representation which it may choose to prefer to the Panjab Government on the subject of this report, if it should consider it necessary to do so, but such representation should be made within sixty days of receiving the report, in order that a final decision upon the matter may not be unduly delayed. Similarly the Deputy Commissioner will during the same period, if he thinks it necessary to do so, make any representation which he may consider necessary through the Commissioner. If neither the Native State nor the Deputy Commissioner take action as above indicated within sixty days of the date on which the Commissioner's report is received, it will be taken that the boundary proposed by the Commissioner is accepted, and the matter will be held to have been finally settled."*

Procedure in
case of com-
plete re-set-
tlement.

256. The existing instructions as to the procedure to be followed by *patwaris* when a complete remeasurement of a village takes place will be found in Appendix VII. The directions given there as to soil classification should be compared with the remarks on the subject in the next chapter.

* Panjab Government Circular No. 1, dated 1st April 1898, paragraphs 2 and 3.

257. To facilitate the use of the field maps for the correction to date of the topographical maps of the Survey Department the Settlement Officer is ordered to compare them as they are finished with the one-inch map of the district which can be obtained from the Surveyor-General's office. The instructions on the subject are given below :—

Comparison
of field maps
with one-inch
survey map.

“All those sheets in which *r. & r.* roads, railways, canals, villages, dāk bungalows, &c., &c., appear or old villages have disappeared should be sent to the Assistant Surveyor-General in charge of the Drawing Office, Calcutta, together with the one-inch standard sheet or sheets in which the *patwāris'* maps are situated and have been marked off for facility of reference. Settlement Officers acting under these instructions should communicate with the Surveyor-General or Assistant Surveyor-General through the Director of Land Records.”

CHAPTER XIII.

CLASSES OF LAND AND SOILS.

Soils and
classes of land.

258. Soils differ naturally one from another in respect of their mineralogical and chemical composition, and (what is often more important in a country of scanty or capricious rainfall) in respect of the mechanical arrangement of their component parts. Thus we have the broad classification of clay, loam, and sand. They are also distinguished by adventitious differences as irrigated and unirrigated, manured and unmanured, *defashi* and *ekfashi*. It is best to use the word "soils" only to denote varieties resulting from the inherent qualities of the land and to describe varieties due to adventitious qualities as "classes," but this distinction is not always observed. When the differences, whether natural or adventitious, are so great as to cause a marked inequality of renting value their recognition in the record is essential both for assessment purposes and for the proper distribution of the demand over holdings. A Settlement Officer must make up his mind at an early stage of his operations what classification of land he will adopt.* Till this is decided the field entries in the *khatauni* must remain incomplete.

Classes
land. of

259. In a country of small rainfall the most important division of land into classes is that founded on the source from which the moisture required for the growth of the crops is derived. Thus land is classified as—

- (a) *barani* = dependent on rainfall ;
- (b) *sailab* = flooded or kept permanently moist by rivers ;
- (c) *abi* = watered by lift from tanks, *jhils*, or streams. This term is also applicable to land watered from springs ;
- (d) *nahri* = irrigated from canals. Where a Government canal and small private canals exist in the same district the land served by the former is sometimes distinguished as *shah nahri* ;
- (e) *chahi* = watered from wells. The term is sometimes stretched so as to include irrigation from *ghalars* erected on the bank of a stream. It is better to describe land dependent on *ghalars* as *ghalari* or *abi*.

The first two classes fall under the general head of unirrigated, and the last three under that of irrigated, land.

Limits
of
shahi and nahri
lands.

260. All land should be recorded as *chahi* or *nahri* which is watered by a well or canal from time to time in the ordinary course of husbandry. The limits of well or canal irrigation can be fixed by the indications on the ground, and especially by the evidence of the water channels, and if any doubt remains an examination of the water the crop inspection registers for a few years will solve it. Much of the land recorded in the *khatauni* as *chahi* or *nahri* is not irrigated every

* See paragraph 227.

year. There are some parts of the province where the whole area attached to a well yields at least one irrigated crop in each year. But in many tracts the whole of the land for the protection of which a well has been sunk cannot be watered annually. It is sometimes found, for example, that the regular practice is to irrigate one half of the land attached to a well in one agricultural year and the other half in the following year. And where the average rainfall is fairly large, but subject to great variations from year to year, the extent of irrigation fluctuates in an extraordinary degree with the character of the seasons.

261. Manured land has sometimes been treated as a separate class under the names of *niai* or *gora*. The latter term was imported from the North-Western Provinces, and properly denotes the block of land lying immediately round the village site, which is often the only part of an estate that is regularly manured. *Dofasli* or double-cropped land has in a few settlements been regarded as sufficiently distinct to require a separate rate. The term *dofasli* does not imply that the land yields every year either two crops or cane, which occupies the ground for ten or eleven months and may be considered equal to two ordinary crops; it merely indicates that it often bears two crops in a single agricultural year (*kharif-rabi*). The use of the word *dofasli* may give rise to confusion and misapprehension, and where lands of the same class (e.g., *chahi*, *barani*) have to be subdivided with reference to the number of crops annually raised, it is best to mark the difference, by numbers, as *barani* I, *barani* II, or to employ the local term, if any, by which these subdivisions of classes are described. In a few of the settlements made between 1880 and 1890 a more elaborate classification based on the course of husbandry was superadded to that founded on the presence or absence of artificial means of irrigation. The terms employed were *dofasli*, *ekfasli*, *hari*, and *sawani*. The first has already been explained. *Ekfasli* was used to describe land tilled according to the familiar rotation under which a spring crop in one agricultural year is followed immediately by an autumn crop, and the land then lies fallow for a twelve month. Experience has shown the advantages of this system for unirrigated land in upland tracts which enjoy a fair rainfall. *Hari* and *sawani* mean land devoted respectively to the production of *rabi* and *kharif* crops. Little use was made of the above classification for assessment purposes, and it is no longer employed.

262. The first Panjab Settlement Officers brought from the North-Western Provinces the distribution of soils into *dakar* or *matyar* (clay), *rausi* (loam), and *bhur* (sand), and they found this or some such simple Panjabi classification as, for example, *rohi*, *maira*, and *tibba*, sufficient for their purposes. *Niai* was sometimes treated as a separate class, and distinctions founded on the presence or absence of irrigation or inundation were recorded, though not always, under the names now in vogue. The natural soils with the addition, perhaps, of *niai* formed subdivisions of the classes based on the presence or absence of irrigation. Some officers found even this amount of elaboration useless when they came to frame revenue rates, and two of the best of the early Settlement Officers, Mr. (now Sir Richard) Temple in Jullundur and Mr. Philip Mcivill in Hoshiarpur and Umballa, rejected all

Classes based on use of manure and course of husbandry.

Soils.

soil distinctions, and simply classed land as irrigated or unirrigated.* In some of the settlements made between 1870 and 1880 a minute classification of soils under their local names was attempted, those supposed to be of nearly equal value being grouped together for assessment purposes. Thus in the Nawashahr tahsil of Jullundur Mr. Purser recorded as many as twenty *barani* soils which he arranged in three classes, for each of which a separate revenue rate was proposed. Colonel Wace was impressed with the futility of recording distinctions of which no practical use was made, and he was anxious that no elaboration should be admitted into settlement procedure which would afterwards increase the difficulty of maintaining the *patwari's* annual records and returns. Accordingly, when Financial Commissioner, he issued instructions the effect of which has been that the use of soil distinctions has been very generally abandoned, and Settlement Officers have confined themselves to a record of the classes based on the presence or absence of the several kinds of artificial irrigation or river flooding.

Arguments
against recog-
nition of soil
distinctions.

263. The arguments put forward in favour of such extreme simplicity are as follows. In a great part of the province the rainfall is so scanty and capricious that water is everything and soil nothing. The best land is of small value without the existence of artificial means of irrigation or advantages of position on the bank of a river or in a hollow which receives surface drainage. The effect of irrigation is to diminish the natural differences between soils. In the level country away from the hills the land over large areas is often of very equal quality, and, even where this is not the case and distinctions are clearly discernible and are recognized by the people, one soil passes imperceptibly into another, and the question under which variety a particular field should be classed is often a fine one. Our surveying staff is only fitted to record obvious distinctions, and by setting it to decide disputable questions involving the amount of revenue which a petty landowner is to pay for the next twenty or thirty years we open a wide door to contention and corruption. The knowledge which a Settlement Officer acquires in his village inspections enables him to give due weight in actual assessment to variations in the value of the land in different estates. Moreover it is the crops that we really assess, and we have now sufficient evidence in the crop returns to ensure that good and bad soils are not assessed at equal rates. A Settlement Officer who makes a proper use of these instruments is in no danger of pitching the demand in a sandy village in which the autumn crops consist chiefly of *lajra* and *moh* as high as in an estate with a soil capable of producing maize. Even where differential soil rates have been framed it has often been found that the people disregarded them in distributing the revenue over holdings.

Arguments
for recognition
of soil distinc-
tions.

264. These considerations are of weight, but it does not follow that the demarcation of soils is a useless refinement in all parts of the Panjab. It is not true as regards the submontane districts and large tracts in the centre and east of the province that water is everything and soil nothing. There are marked differences in the

* Mr. Melvill retracted his opinion as to the uselessness of soil classification (see his Settlement Report of North Umballa, paragraph 27).

unirrigated soils, and the system of cultivation on the well lands near the village site is sometimes quite distinct from that followed on outlying wells. If in certain cases one soil passes into another by imperceptible gradations, in others the boundary between them is sharply defined. No one can fail to observe the line where ordinary loam ends and the low-lying stiff clay, which yields precarious crops of coarse rice, begins, and the strength or weakness of an estate may be directly traceable to the preponderance of one or other of these soils. Though loam passes into sand by degrees, and level sandy land under certain conditions of rainfall and subsoil yields excellent crops, the distinction between uneven wind-blown sand and the level land with which it is intermixed is clearly marked, and the difference in productiveness is very great. Even where the transition is gradual it will commonly be found that the soils lie in blocks and that the only dispute is where exactly the line of demarcation should be drawn. In the North-Western Provinces the soils are usually recorded field by field at measurement, but it is the business of the Settlement Officer when he inspects an estate to determine the limits of each block of soil, after which the boundaries which he adopts are graphically shown on the map and no further dispute is possible. It is perfectly true that a Settlement Officer's local knowledge and a careful study of the crop returns will probably save him in any case from making gross errors in the pitch of his assessment in different villages. But he has not only to satisfy his own mind but to justify his action to the controlling authorities, and simplicity may be pushed so far as to make intelligent supervision difficult. A proper analysis of cash rents may be impossible without some soil demarcation. The fact that some of our early Settlement Officers worked without soil distinctions is not of much weight. Rent was then in a very undeveloped state and they made that fact their apology for failure to frame differential soil rates. Moreover assessment circles were then smaller and more homogeneous than they now are, and the estates in a single circle were often grouped in two or three classes for which separate rates were employed. Nor does the fact that in distributing the demand over holdings the people have often rejected soil distinctions count for much. They did so largely in early settlements from ignorance or inexperience, or because in the original allotment of the land between the different members of the brotherhood every proprietor had obtained a share of each sort of land in the village, or because ancestral or customary shares were still fully recognized. Where the more powerful coparceners had managed to possess themselves of an excessive share of the good land it was to their interest to adopt an all round rate (*sarsari parta*), and this mode of distribution saved subordinate settlement officials a great deal of trouble. The landowners of to-day are less inclined to such simple methods of distribution and, even where the allotment of the village lands as it existed at the first regular settlement was roughly equitable, the changes of half a century may have altered it profoundly. Land has passed from hand to hand, and the tendency may often have been for new owners and mortgagees, especially when they belonged to the money-lending class, to acquire an undue proportion of the more valuable lands.

Classification
should be
simple.

265. No general rule can be laid down, for everything depends on local circumstances. All that can be said is that the classification should be as simple as possible and be based on broad differences of a fairly permanent character which affect in a marked degree the economic rental of the land. The test to be applied to it is its sufficiency for practical purposes, for, as has been well remarked, a "Settlement Officer must remember that he is a land valuator, and not a mineralogist."* The use of such distinctions as *nai* and *dofasi* is dangerous, unless it is certain that the conditions these terms denote are permanent attributes of the land to which the terms are applied. A wide divergence between the cash rents usually paid on two classes of land is the best proof of the necessity of showing them separately in the record. Where the produce is divided both the share taken by the landlord and the crops grown must be considered. Any change in the classification hitherto followed in the annual returns, unless it be in the direction of greater simplicity, must embarrass a Settlement Officer in his use of the statistics which they contain, but this should not prevent the alteration at settlement of an existing classification which is clearly insufficient. The scheme adopted must be on the same lines throughout a district, but a division of land among different soils, which is found necessary in one circle, should not be carried on into another where it is not required. Every needless elaboration should be avoided; for example, it may be quite useless to record for irrigated lands the soil differences which are of practical importance in the case of unirrigated lands. It may sometimes, however, be necessary to classify *nahri* lands with reference to their position as affecting the amount and regularity of the supply of water which they receive.

Marking of
soils on maps.

266. The plan followed in the North-Western Provinces of colouring the boundaries of the different blocks of soil in the field map is a good one. A similar device is used in the Panjab for indicating the limits of the area attached to each well.†

Classification of uncultivated land.

267. So far we have been dealing only with cultivated land. For assessment purposes all land is regarded as cultivated which is under crop or fruit trees, or has been under crop or fruit trees in the three previous harvests.‡ Uncultivated land is classed as *banjar jadid*, *banjar kadim*, and *ghairmumkin*. If for four successive harvests land has not been sown it is classed in the last of the series as *jadid* or now fallow. If it continues to be uncultivated this entry should be maintained for the next four harvests, after which the land will pass into the category of *kadim* or old fallow. But *kadim* also includes all culturable waste whether it has ever been under the plough or not, and

* Vincent Smith's Settlement Officers' Manual for the North-Western Provinces, page 126.

† Where it has been found that the people have themselves divided the estate into blocks (known in Peshwar as *vand*), bearing distinctive names the same plan has sometimes been adopted. It is useful if the division made depends on differences of soil.

‡ This is the general definition. But poor land is found under the hills and in the low hills, which only yield a crop every third or fourth year and yet must be regarded as cultivated for assessment purposes. Moreover in one or two districts in the north-west of the province, in which large areas are under fluctuating assessment, the recorded cultivated area is simply the area sown in the year with one or more crops.

it is proper to class all grazing land of fair quality as *kadim*, even though existing conditions of rainfall and subsoil water level preclude its cultivation unless canal irrigation can be, and is, introduced. The term *ghairmumkin* is reserved for barren land. It is necessary to instruct *patwaris* carefully as to the distinction between *kadim* and *ghairmumkin*, otherwise they are apt to record land which is useless either for tillage or pasture as *kadim*, because it yields for a brief period in the rains a scanty supply of poor grass. Lands under buildings, roads, streams, canals, tanks, et cetera, and barren sand (ret) or *kalar* should be entered as *ghairmumkin*, any further description which seems necessary being added, e.g., *ghairmumkin abadi*, *ghairmumkin sarak*, *ghairmumkin rei*. For the colours and signs used in field maps to distinguish the different kinds of uncultivated land the specimen map given in the *Patwaris' Manual of Land Measurement* may be consulted.

CHAPTER XIV.

THE RECORD OF RIGHTS.

Elaborate
revisions of
records of
rights at settle-
ment to be
avoided.

268. It was, as we have seen, the object of the framers of Act XVII of 1887 to avoid elaborate periodical revisions of village records of rights by the expensive agency of a settlement establishment. The complete records drawn up at regular and revised settlements before 1887 and the measures introduced by Colonel Wace for the improvement of the *patwari* and *kanungo* establishment made this important change in settlement procedure reasonable, though it has not yet been possible to go as far in the direction of making the action of the district record agency at settlement identical with its action at other times as Colonel Wace contemplated. Before dealing with the records framed under the provisions of the present Land Revenue Act a brief description of the contents of the records of earlier settlements and of the principles on which they were prepared may be useful.

Mr. Thomason's remarks on records of rights.

269. Mr. Thomason's remarks on the duties of a Settlement Officer in connection with the framing of records of rights apply to a condition of things now past. But some of them are still worth quoting, not only because of their interest from an historical point of view, but also because the principles laid down are of permanent value. In the fifth Chapter of the Directions for Settlement Officers he observed :—

"The object of the investigation is not to create new rights, but to define those that exist. The full exercise of old acknowledged and still existing rights may have been partially in abeyance, and these it may be necessary more fully to develop, but, generally speaking, no change should be made in existing rights, or in the mode of their exercise, without the full concurrence of those whose interests may be thereby affected.

"The process (of forming the record) is essentially judicial,* it is judging between man and man; but all authoritative decision should be avoided as much as possible. The great advantage of the procedure is that the Settlement Officer comes amongst the people as their friend and peacemaker rather than as their judge.* * * * The task is a delicate one, and he must be very careful lest in the attempt to prevent disputes he excite them, and lest, whilst endeavouring to allay animosities, he only inflame them.

"The Settlement Officer will find his ends best answered by doing everything as much as possible through the people, and deciding nothing himself that he can avoid, and also by being most careful that every minute feature of a tenure and every possible bearing of a right is fully recorded. * * * * *

* This of course applies especially to a first regular settlement.

"Completeness of record can only be ensured by great vigilance on his part. The villagers are themselves reluctant to lay open to public scrutiny the internal economy of their village. They are distrustful and slow to appreciate the motives which lead to the enquiry. The strong, the crafty, and the dishonest wish to avoid a proceeding which will tie their hands and close every door against future encroachment and intrigue. Again the process is a laborious one, which the persons employed in the formation of the record are apt to slur over. Each peculiarity of the tenure probably has to be elicited by repeated questions and the expressions to be very carefully adjusted, so as exactly to meet the case. The natives of this country, not excepting those in official employ, as well as all persons who work for show and effect rather than from principle, are peculiarly prone to inaccuracy and slovenliness. Here then all depends upon the Settlement Officer. By well selecting his agents and thoroughly tutoring them, and by making gradations of scrutineers, he may lessen his work or increase its polish, but all must ultimately centre in himself. He must understand the subject himself thoroughly, he must accustom his mind to classify and methodize his work, he must learn to detect the weak or incomplete points of a statement, he must call into practice all these powers with unremitting watchfulness and diligence, above all, he must be actuated by a simple desire to promote the best interests of the people; and, by the uniform and conciliating exhibition of this feeling, he must win their confidence and attachment. In proportion as he possesses these qualifications, he will be entitled to the character of being a good Settlement Officer."*

270. The contents of a record of rights according to Mr. Thomason's Directions which were followed with more or less exactness by our earliest Settlement Officers, were :—

Records of rights in early Punjab Settlements.

- (1) *Naksha thakbast* or sketch map of the boundary with a record showing how each boundary was laid down.
- (2) *Shajra* or field map.
- (3) *Khasra* or register of fields.
- (4) *Khatauni* or *Muntakhil Asamiwar*. A statement of proprietors and tenants' holdings with a detail of fields and a note of the rent paid by each tenant.
- (5) *Tahrir Asamiwar*. An abstract of the *khatauni* showing tenants' holdings, with their areas and rents but without any detail of fields.
- (6) *Darikhvast malguzari*, or engagement of landowners accepting the assessment.
- (7) *Khewat* showing the area and revenue of each proprietor's holding. This was not a separate document, but formed part of the next paper No. (8).

* Directions for Settlement Officers, edition of 1850, paragraphs 76 and 146, 147 and 149.

- (8) *Ikrarnama* or *wajib-ul-arz*, i.e., the village administration paper, which Mr. Thomason regarded as "the most important of all the papers, for it is intended to show the whole of the constitution of the village."*
- (9) The *jamabandi*. A list of holdings cultivated by owners, occupancy tenants, and tenants-at-will, with the fields contained in each, and the sums payable either as rent or revenue. It was based largely on the *bhatauni*, but was prepared at the close of settlement, and was intended to be the first of the *patwaris'* annual *jamabandis*.
- (10) The *rubakar-i-akhir* or brief abstract of the settlement proceedings.

The preparation of a *shajra nasb* or genealogical tree of the proprietors was not as a rule considered necessary.†

Imperfections
of early re-
cords of right.

271. It was inevitable that these first records should be in many respects imperfect. Mr. Prinsep, whose zeal for reform made him a severe critic of the past, traced their deficiencies mainly to the prominence given in the Directions, framed originally for a province in which Settlement Officers had no judicial powers, to possession as their rule of decision, and to the tendency of our officers and their establishments to think that "possession meant actual cultivation of the land." He classified the principal errors to be found in them as consisting of—

- (1) failure to understand and correctly record village tenures, very many estates being described as *bhataichara* where the members of the community were of one ancestral stock, the land divided in shares whether ancestral or customary, and the profit and loss regulated by such shares;
- (2) mistakes as to separate holdings, the most common being—
 - (a) the omission of names of coparceners, and of widows, minors, and absentee owners, because they were not in actual cultivating possession;
 - (b) the description of common holdings as separate and of divided interest as common;
 - (c) the clubbing together of two holdings, occupied on different tenures, as one;
- (3) the indiscriminate creation of occupancy tenant right.

Question whether records of rights could be corrected at a revised settlement.

272. He believed that at a revised settlement the record of a first regular settlement could be corrected by a simple order of the revenue officer, and that a judicial decision in a regular suit was not required, and in the settlements under his supervision he acted on

* Directions for Settlement Officers, edition of 1860, paragraph 107.
† Ditto ditto ditto ditto paragraph 107 (3).

this belief. This appears to have been also the view held in the North-Western Provinces when the 2nd edition of the Directions for Settlement Officers appeared in 1858,* and Mr. Thomason devoted several paragraphs (245—252) of the Directions for Collectors to a description of the imperfections of the records of the first regular settlement and the duty of Collectors to amend them.† Some of the best revenue officers of the day, however, held that errors in a record of rights could not be corrected at a subsequent settlement except by agreement or in consequence of a decree of court, and their view was accepted as sound in policy and embodied in Section 19 of Act XXXIII of 1871.

273. Mr. Prinsep took great pains to remedy the defects indicated in paragraph 271, and essayed to close the door against future litigation by making his records exceedingly minute. To ensure a correct account of village tenures he made very elaborate genealogical trees of the proprietors, tracing the existing owners back where possible to the first founder or founders of the estate. Notes were added at the foot of the *shajra nasb* showing the measure of right followed in each subdivision of the estate, and, describing its early history and the circumstances out of which its existing tenures sprang.‡ To guard against the second class of errors *parchas* showing the entries to be subsequently made in the *khewat khatauni* with reference to each owner's holding were compiled in duplicate from the *khawra* as measurements proceeded, and one copy was given to the proprietor concerned, so that he might have an opportunity of satisfying himself that his rights had been fully recorded. These *parchas* and the *khataunis* based upon them showed not only fields, but the number of trees, and the ground for dung-heaps, sugar mills, &c., in the separate possession of each shareholder.§ The omission of these particulars in former records had in Mr. Prinsep's opinion been a fertile cause of litigation.¶ Particular pains were also taken to make a complete record of rights of irrigation from wells and *chamātkhs* (marshes).

Measures taken to improve the record of rights.

274. While he aimed at making his records minutely accurate, he sought to reduce their bulk by getting rid of all superfluous papers. He dropped the *tahrij* which some of his predecessors had also discarded; and he combined the *khewat* and the *khatauni* into one form. While he made very full enquiries into village customs he got rid of the separate village administration papers (*wajib-ul-arz*) in

Documents included in Mr. Prinsep's records of rights.

* See the 6th paragraph of the Circular of the Sadr Diwani Adalat quoted in Appendix XIX, and compare the 24th and 26th of the Saharanpur Settlement instructions printed as Appendix XX of that work. These two Appendices are referred to in Judicial Commissioner's No. 1179, dated 5th May 1865, as supporting Mr. Prinsep's view.

† They were invested with powers under Section 20 of Regulation VII of 1832 for this purpose. For similar powers exercised by Deputy Commissioners in the Panjab see Financial Commissioner's Book Circular XLIII of 1858. They were much restricted by Book Circular XXXIII of 1860.

‡ See form given in Mr. Prinsep's Settlement Paper No. 11 and also his Settlement Paper No. 33, pages 3—6.

§ See form given in Mr. Prinsep's Settlement Paper No. 11 and also his Settlement Paper No. 33, pages 15, 16 and 19.

¶ Settlement Paper No. 170, dated 11th April 1864, to Financial Commissioner.

§ Settlement Commissioner's No. 170, dated 11th April 1864, to Financial Commissioner.

which these had hitherto been recorded, substituting for them general records of customs drawn up for tribes or groups of villages (see paragraph 500). References to these codes and any special entries as to custom required by the circumstances of any particular village or holding were scattered through the other documents included in the record of rights. Thus customs relating to irrigation were noted on the well statement, and those concerning the rights of tenants in the *khewat khatauni*. Mr. Prinsep's settlement record consisted of (a) the general index, (b) *shajra kishtwar*, (c) *khasra*, (d) *shajra nash*, (e) *khewat khatauni*, (f) *naksha chahat*, (g) *dar-khwast malguzari*, (h) *rubakar-i-akhir*.

Records of
rights under
Act XXXIII of
1871.

275. The records of rights prescribed by the rules under Section 15 of Act XXXIII of 1871 consisted of the same documents with the addition of a list of revenue assignees and their holdings (*naksha lakhiraj*), and of a *wajib-ul-arz*. Mr. Prinsep's plan of distributing among the other parts of the record of rights entries which had hitherto been grouped under appropriate heads in the *wajib-ul-arz* was considered inconvenient.

Records of
rights under
Act XVII of
1867.

276. It is provided in Act XVII of 1867 that there shall be a record of rights for each estate [Section 33 (1)] or in exceptional cases for a group of neighbouring estates [Section 47 (1)]. Any records framed before the passing of the Act are, so far as may be, deemed to have been framed under the Act [Section 2 (2)]. If the Local Government finds that there is no record of rights for an estate, or that an existing record requires special revision, it may by notification direct the making or special revision of such a record [Section 32 (1)]. A notification of the sort may apply to all the estates in a district or other local area [Section 32 (2)]. A specially revised record of rights supersedes the former record, but the entries in it do not affect any presumption in favour of Government which has already arisen from any previous record of rights [Section 32 (3)]. A reference to paragraph 193 will show that this exception might possibly have important consequences.

Standing re-
cords and an-
nual records.

277. A record framed at a settlement made before Act XVII of 1867 was passed, or in pursuance of a notification issued under Section 32 of the Act, is known as a "standing record" as a convenient way of distinguishing it from the "annual record," an amended edition of the record of rights prepared for each estate yearly or at such intervals as the Financial Commissioner may prescribe, in which all changes which have occurred since the standing record was framed are, or should be, incorporated (Section 33).

Presumption
of truth at-
taching to en-
tries in a re-
cord of rights.

278. Under the present Land-Revenue Act entries in a standing record and in an annual record have an equal presumption of truth attached to them. An entry in either is "presumed to be true until the contrary is proved, or a new entry is lawfully substituted therefor" (Section 44).

Alteration of
entries in re-
cords of right.

279. Existing entries in standing and annual records, except entries relating to changes of yearly tenants, can only be varied in subsequent records by—

(a) making entries in accordance with facts proved or admitted to have occurred,

- (b) making such entries as are agreed to by all the parties therein, or are supported by a decree or order binding on those parties,
- (c) making new maps where necessary (Section 37).

280. Section 37 of the present Act differs from Section 19 of Act XXXIII of 1871 in fixing no limit of time within which the facts justifying the alteration of an entry must have occurred. Perhaps the change was accidental; at any rate its effect was not perceived by the chief author of the Act, Colonel Wace, who wrote in 1888 :—

Change in the law introduced by Section 37.

"This section repeats the law on the subject, which was first enacted in Section 19 of the Act of 1871. The main provision of both these sections is that the alterations made must be based on changes which have occurred since the settlement record was drawn up."*

281. The provisions of Section 19 certainly caused some embarrassment in dealing with questions of the entry of the names of co-sharers who were in possession of their shares, but whose names did not appear in the record, and of the striking out of the names of absentees. Cases of the former class could, as a rule, be amicably settled, but where the law was strictly carried out in the case of absentees, the result was the maintenance of a considerable number of obsolete entries. The question was raised after the passing of Act XVII of 1887 in connection with the resettlement of Gujranwala, where the records were found to be burdened with the names of a good many persons who had been absent even at the first regular settlement in 1856. The Financial Commissioner ruled that—

Question of exclusion of names of absentees.

"All questions regarding the exclusion of the names of absent right-holders, who have long been out of possession, from the record of rights, must be dealt with strictly in accordance with the provisions of Section 37, Act XVII of 1887. These provisions are not in any way affected, or relaxed by the provisions of Sections 107, 108 of the Evidence Act (I of 1872), or by those of the Law of Limitation (Act XV of 1877). Thus no lapse of time, however long, will of itself justify the removal of the name of an absentee from the record."

282. The question has lately been reconsidered, and the Government Advocate has given an opinion, the most material parts of which are quoted below :—

Government Advocate's opinion quoted.

"Death and intentional abandonment are both 'facts.' . . . As regards the fact of death, . . . as soon as a person proves to the satisfaction of the Court that another person has not been heard of for seven years by certain individuals described in Section 108 (of the Evidence Act), the burden of proof is placed by the law on those who assert that the absentee is still alive, and the Court is entitled to say to them, 'well you must prove the fact; if you

* Financial Commissioner's Circular Memo. No. 52, dated 23rd November 1888.

† The full text of the opinion will be found in Financial Commissioner's Cir. No. 1, dated 12th March 1896.

fail to do so, I shall find the fact against you, and decide that he is dead.' As regards intentional abandonment, the proof of this would scarcely ever be direct proof of a specific declaration to this effect. It would almost invariably be a fact to be gathered, inferred from conduct: and I have no hesitation in thinking that actual abandonment, if sufficiently prolonged and continuous, does, under the general power given by Section 114, justify the Court in presuming, i.e., regarding as 'proved,' the element of intention in the absence of explanation warranting a contrary inference.

"It seems to me perfectly clear that if the fact of death or the fact of intentional abandonment, be thus legally held as 'proved' to have occurred, this does under Section 37 (a) of the Land-Revenue Act justify the making of an entry in accordance with that fact.

* * * * *

"The record is prepared in accordance with facts believed at that moment to be true. If at any later date it be proved that this belief was erroneous,—e.g., that a person entered as merely absent had as a fact died at an earlier date, although his death was not known or suspected when the entry was being written,—this in my opinion is undoubtedly a fact, proof of which would warrant an alteration of the entry."

Record of
mutation

283. As the rules which regulate the incorporation of mutations in records of rights are exactly the same, whether the record is a standing one framed under the supervision of a Settlement Officer, or an annual one prepared in the course of the ordinary routine of district work, they will be described in the Revenue Manual. The procedure connected with the framing of the record of rights where the complete remeasurement of an estate is ordered has been noticed in Chapter XII.

Documents
included in
standing, re-
cords and an-
nual records.

284. A standing record and an annual record must include—

(1) statements showing—

- (a) the persons who are landowners, tenants, or assignees of land-revenue in the estate, or who are entitled to receive any of the rents, profits, or produce of the estate, or to occupy land therein;
- (b) the nature and extent of the interests of those persons, and the conditions and liabilities attaching thereto; and
- (c) the rent, land-revenue, rates, cesses, or other payments due from and to each of those persons and to the Government;

(2) such other documents as the Financial Commissioner may, with the previous sanction of the Local Government, prescribe.

A standing record must also comprise—

- (3) a statement of customs respecting rights and liabilities in the estate;
- (4) a map of the estate.*

285. The annual record consists usually of (a) the *jamabandi*,^{Contents of the Annual record.} (b) a list of revenue assignments and pensions, and (c) a copy of the field map corrected up to date. Under existing orders a fresh *jamabandi* of each estate is only prepared once in four years, so that the legal description of the record as the "annual record" has become a misnomer. Attached to the *jamabandi* is a copy of all entries in the register of mutations attested by a revenue officer since the last *jamabandi* was filed. The annual record may also occasionally include an amended copy of the genealogical tree,† and, when canal irrigation has been newly extended to a village, must include a statement describing the manner in which the water is distributed.‡ If the complete remeasurement of any estate is ordered, the new *shajra* and a statement of rights in wells are also added to the next annual record.§ Certain statistical returns are filed with the *jamabandi*, but they form no part of the annual record.

286. A standing record should contain the following documents:—^{Contents of the standing record.}

- (1) A preliminary proceeding.
- (2) A *shajra kishwar* or field map.
- (3) A *shajra nash* or genealogical tree.
- (4) A *jamabandi* or register of the holdings of owners and tenants showing the fields comprised in each, the revenue for which each owner is responsible, and the rent payable by each tenant.
- (5) A list of revenue assignments and pensions.
- (6) A statement of rights in wells.
- (7) A statement of rights in irrigation, if any, from other sources.
- (8) A *wajib-ul-arz* or statement of customs respecting rights or liabilities in the estate.
- (9) The order of the Settlement Officer determining the assessment.
- (10) The order of the Settlement Officer distributing the assessment over holdings.

287. The chief difference between an annual record made after complete remeasurement and a standing record is that the former does not include the *wajib-ul-arz*. If no *wajib-ul-arz* exists, or if it is considered desirable to revise the entries in an existing *wajib-ul-*^{Advantage of having a notification under Section 23 (1).}

* Sections 31 (2) and 33 (1).

† Land-Revenue Rule 83.

‡ Ditto 84.

§ Ditto 80.

are, a notification under Section 32 (1) directing a special revision of the record of rights must be issued. It will probably become the rule to issue such a notification whenever a general re-assessment of a district is ordered. By doing so certain technical difficulties are got rid of, and the principle of assimilating settlement and ordinary district procedure in the matter of framing records is not infringed to any extent worth mentioning.

Language, &c.,
of records of
rights.

288. Records-of-rights are written in the Urdu language. The sheets of which the field map consists are most conveniently kept in flat tin boxes. The other documents should be bound in one or more volumes. If the genealogical tree is prepared on a continuous sheet* it may be placed in a pocket in one of the volumes. If it is desired to alter the authorized forms of any of these documents to suit local conditions or requirements, the sanction of the Financial Commissioner should be obtained.

Preliminary
proceeding.

289. The preliminary proceeding should state—

- (a) the authority under which, and the Collector by whom, it has been prepared ;
- (b) the documents comprised in the record † ;
- (c) the date of the commencement and completion of the record.

*Shajra kish-
war.*

290. The *shajra kishwar* will be an entirely new field map or an amended copy of the old map according as complete remeasurement has, or has not been, ordered (see Chapter XII).

Shajra nash.

291. The form of the *shajra nash* with instructions for its preparation are given in Appendix VIII. Where the genealogical tree of the proprietors of a village is being drawn up for the first time the instruction that "only two or three generations should be entered, or so many as are necessary to explain existing shares" need not be followed literally, if the usefulness of the *wajib-ul-arz* as a means of explaining existing tenures or as evidence in a judicial proceeding would be seriously impaired thereby. If an older and more complete *shajra nash* already exists and a new one is drawn up in less detail a note should appear on the latter showing where the former document will be found.

*Jamabandi
and list of re-
venue assign-
ments.*

292. The *jamabandi* and the list of revenue assignments and pensions should be in the same forms as the similar documents included in the annual record with the addition in the *jamabandi* of a column to show the former field number. The forms of these statements and instructions regarding their preparation will be found in Chapters VI and VII of the Rules under the Land Revenue Act. The arrangement by which the *jamabandi* is only prepared for each estate once in four years may not always be convenient when a district is under settlement. In the year in which the new revenue of

* The present instructions require the *shajra nash* to be drawn on a continuous sheet. If only a few generations are shown it may be convenient to prepare it on a series of sheets and bind them together.

† The pages in the record at which the various documents will be found should be shown. In this way the preliminary proceeding serves as an index.

a *tahsil* is announced it may be expedient to draw up a *jamabandi* for every estate included in it, so that the distribution of the *jama* over holdings may in all cases be made on the state of things found to exist in the year of assessment. This *jamabandi* will naturally be the one selected to form part of the standing record. It will show the old demand of each holding, but after the *bachh* the new demand can also be entered in red ink, and a general note added to the *jamabandi*, explaining that the entries in red ink show the demand, not of the year to which the *jamabandi* relates, but of the next year. But if operations are not thereby delayed there is no objection to the *jamabandi* next after the distribution of the revenue being chosen as the one to be put in the standing record, provided that variations between it and the *bachh* file due to transfers, partitions, &c., are briefly explained.*

293. The form of the statement of rights in wells with instructions for filling it up will be found in Appendix VIII. No special form can be laid down for the statement of rights in irrigation from other sources. Records showing the shares enjoyed by different estates and individual proprietors in the water of hill torrents and private canals, and the manner in which the water is distributed are very valuable. It is usually convenient to prepare such records for groups of villages or for all the estates on a stream or a canal. Probably when prepared in this form they could, by means of an order issued under Section 47 (1) of the Land-Revenue Act, be made part of the record of rights of each of the estates concerned by reference. But it is a matter of small practical moment whether this can be done or not, for the value courts will assign to such a statement will not depend on the question whether it possesses or lacks the artificial presumption of truth assigned to records of rights by Section 44 of the Act. Moreover, it may constantly be found that owing to changes in the course or action of streams the usages recorded at settlement must be modified. A good account of irrigation statements of the kind referred to above will be found in Mr. Thorburn's Settlement Report of Bannu.

Statement of
rights in wells
and other irri-
gation state-
ments.

294. When the *shajra-nash*, the *jamabandi*, the list of revenue assignments, the statement of rights in wells, and any other statement regarding irrigation rights for an estate are ready they must be finally approved after attestation by the Settlement Officer himself, or one of his subordinates with the powers of an Assistant Collector. Where additional *tahsildars* have been appointed the attestation will, in the great majority of cases, be done by them. The attestation should take place in the village or at a place in its immediate vicinity, and all interested persons should be summoned to attend. Land-Revenue Rule 202 (iii) provides that the attesting officer "shall ascertain by such inquiry as he shall deem sufficient that the statements have been duly and correctly prepared; and on being so satisfied, he shall sign the statements, adding at their foot an order declaring that they have been duly attested." The chief

Attestation
of record
of
rights.

* Financial Commissioner No. 44 G., dated 9th June 1891.

guarantee of the correctness of the record of rights consists in a careful and regular examination of the *patwari's* work, while it is proceeding, by the *tahsildars* and their subordinates. If this duty is neglected no final attestation will put the work right. But care should be taken that the final attestation is not on that account treated as a matter of form. The different documents should be taken up in order, and a sufficient number of entries in each read out and explained to the people to enable the attesting officer to judge of the character of the work. The result will show how far it is necessary to carry the scrutiny. In testing the *jamabandis* the entries should, if remeasurement has taken place, be compared with the *khataunis* and the *purchas* in the possession of the landowners and tenants. Special attention should always be paid to holdings respecting which reference is made in the remarks column of the *jamabandi* to the mutation register as the authority for the entry made, and the correctness of the entry should be verified by comparing it with the original mutation order. In dealing with the well statement the chief matter to be attested is the shares in the well and in the water.

Wajib-ul-arz.

295. The *wajib-ul-arz*, or village administration paper, should be a record of *existing* customs regarding rights and liabilities in the estate. It should not be used for the creation of new rights or liabilities, or for what may be called village legislation. Entries have sometimes been made which do not profess to embody existing usage, but to declare a course of action which the landowners agree to follow for the future. An example of this is the insertion of a stipulation that a fixed amount of the common grazing land will always be excluded from partition. It is doubtful whether this is strictly legal with reference to the words used to describe the *wajib-ul-arz* in Section 31 (2) (b) of the Land-Revenue Act, and, even if it is, it is questionable whether it is a wise use to make of the village administration paper. There is always a danger that some stipulation may be inserted as an agreement of all the landowners on which all are not as a matter of fact of one mind, because adherence to it is likely to produce results which officials think would be beneficial to the people. But orders issued by Government in 1881 distinctly allowed entries to be made in the *wajib-ul-arz* to facilitate the setting apart of portions of the common village waste for the planting of trees if the landowners agreed.* With reference to the provisions of Section 42 (2) of the Land-Revenue Act it is a convenient, though somewhat anomalous arrangement to record the rights of Government in quarries, *kankar*, &c., in the *wajib-ul-arz* (see paragraph 194). Certain matters, such as the rights of occupancy tenants to sell or mortgage their holdings, or to affect improvements, which found a place in the village administration papers of the older settlements, can now be omitted because they have been expressly provided for by law.† Section 4 (1) of the Land-Revenue Act is a bar to the record of customs relating to the

* Punjab Government No. 613, dated 14th June 1881.

† See, however, as regards rights of occupancy tenants not expressly provided for by law, clause (b) (8) of instructions for the preparation of the *wajib-ul-arz* in Appendix VIII.

village site, which are always noticed in the older village administration papers.

296. The *wajid-ul-arz* in the first regular settlements was sometimes a formidable document, but its real value as an evidence of village custom was not always proportionate to its length. Some remarks by Mr. Arthur Brandreth as to the way in which it was often drawn up may be quoted :—

"The paper declaring the customs, and containing the code of rules for the future management of the manor (called now the administration paper) is always considered a most important document. Indeed if fairly and properly drawn up it is all-important, but this can so seldom be done that its value has been much exaggerated, and I fear that many officers have been in the habit of too rigidly acting upon it. It has often been merely an elaborate Persian document in the best office language, drawn up by some learned Hindustani *munshi*, and copied for every manor of the *pargana*. Some few points have been ascertained in each case, but in general the villagers did not know their customs very well, and when they put their seals to the paper, no doubt they thought it very grand, though they did not know what it was about, as they could little understand the language. The rules are of two sorts: one, the rules laid down by Government, or points on which the whole *pargana* have the same custom, and, secondly, the special customs of the particular manor; these together take up a great number of pages, and the villagers are confused by the long code of rules, and merely say 'yes, yes,' and put their seals to the paper, hoping it is nothing very dreadful."*

297. The order of the Settlement Officer determining the assessment and its distribution over holdings are referred to in paragraphs 514 and 523.

* Mr. A. Brandreth's Settlement Report of Jhelum, paragraph 296. Mr. Brandreth was fond of describing villages as "manors."

Wajid-ul-Ars
of early settle-
ments.

Orders deter-
mining assess-
ment and its
distribution
over holdings.

BOOK III.—THE ASSESSMENT.

CHAPTER XV.

PREPARATION FOR ASSESSMENT.

Clear understanding of principles and methods necessary.

298. A Settlement Officer should start with some general idea of assessment work. It is not enough that he has learnt to survey and prepare records in the course of a short deputation for settlement training. He should, if he is to employ his time from the first to the best advantage, have a clear idea of the principles of land-revenue assessment and of the methods of enquiry which have in practice been found most fruitful. A warning of this sort may appear needless, but the daily work of a Settlement Officer is very absorbing, and there is real danger that he may become so occupied with its details as to forget to acquaint himself sufficiently with the literature of the subject. In that case he may sometimes fail to see the wood for the trees. He may be seduced into the use of methods which have already been found faulty, or may neglect lines of enquiry which experience has shown to be valuable. Or, again, having himself arrived at sound conclusions, he may fail to present them to the controlling authorities in the way most likely to carry conviction to their minds. Besides mastering some general treatise on settlement work, he will find it useful to study carefully one or more assessment reports of special merit, as, for example, Mr. Purser's reports for Jalaudhar, Mr. Kensington's for Ambala, or Mr. Wilson's for the Shahpur district. Some of the reviews which Colonel Wace wrote when Settlement Commissioner are worth perusal as examples of the way in which assessment statistics should be handled.

Study of agriculture track.

299. A competent knowledge of the agriculture of the district under assessment is necessary for a Settlement Officer everywhere and under all circumstances, but is of very special importance in tracts where cash rents cannot be appealed to as a test of the values of different soils and classes of land. Such knowledge is only to be got by careful observation and enquiry in the field supplemented by an intelligent use of the crop statistics. If a Settlement Officer sets himself from the first to acquire it he will lay the best foundation for his work. To learn the husbandry of each class of land and soil in the different circles, the crops grown and their yield, the ordinary rotations, the extent to which the strength of the land is restored by fallows and manuring, the labour expended in preparing it and keeping it free from weeds, the number of waterings required, the kind of cattle used and the cost of procuring and feeding them, the expenditure by which artificial means of irrigation are supplied, and maintained, is the first step towards a proper valuation of the land. Failing cash rents, the Settlement Officer's chief reliance in calculating the standard assessment at half net assets referred to in the next chapter must be on the produce estimate, and his power to prepare a good produce estimate depends largely on his knowledge

of the local agriculture. In practical assessment work a proper understanding of the processes and instruments of farming, of what they are, and what they cost, is the best corrective of any tendency to over-assess highly farmed land simply because the produce is valuable, or to under-assess soils of which the tillage is easy and cheap, because the crops grown are not of a high class.

CHAPTER XVI.

ASSESSMENT CIRCLES AND CIRCLE RATES.

Wide diversities of agricultural conditions in most districts.

300. A Settlement Officer making a general survey of one of the submontane districts may find below the hills a rough country seamed with ravines. As he marches southward the uneven land may pass gradually into a wide plain of good easily worked loam to be succeeded in its turn perhaps by stretches of stiff clay. On one side the plain may drop abruptly or in a long slope of broken land into the valley of one of the great rivers, part of which may now be beyond the reach of ordinary floods, while the remainder is subject to all the vicissitudes of fortune which the vagaries of a Panjab river involve. The plain above the valley may be scored with the sandy beds of hill torrents, dry in the winter but spilling over a wide area in the summer rains, dropping here sand, there rich loam, and finally, when all the good silt has been lost, making the flooded land stiff and untractable by deposits of fine mud. The river valley and the belts of land along the hill streams may present a great variety of soils, perplexing because of the abruptness with which one passes into another, and the doubt whether existing conditions may not undergo speedy improvement or deterioration. In most of the districts at a distance from the hills physical changes are less rapid, but the country can still be divided into a few tracts of widely different character. The Settlement Officer will not only find that the natural aspect of the country and the quality of the soil alter as he passes from point to point; he will also, as his enquiries proceed, notice equally striking changes in the rainfall and the depth of the subsoil water. He will soon realize that the soil and climate of the different tracts have deeply affected the health and energy of the people, and that the various tribes of landowners also possess a very unequal amount of farming skill as the results rather of their past history than of their present environment. All these things combined—soil, rainfall, depth of water, climate, and the character of the cultivators, to which may be added the action of Government as an excavator of canals—produce notable variations in the agriculture of the different tracts. The amount of irrigation, the high or low style of farming, the crops sown and the certainty of their yielding a harvest, nearly everything in fact on which the amount of revenue which land can pay depends, spring from these causes.

Necessity of assessing a circle.

301. No set of rates could be devised which would be of any use in assessing all the villages of a district. This is one reason for making Settlement Officers draw up proposals for each *tahsil* separately, but there are few, if any, *tahsils* which it is wise to treat as units for rating purposes. If after weighing the matters referred to above, the Settlement Officer can break up the country with which he is dealing into more or less homogeneous blocks, the estates in each of which have, with many individual peculiarities, a strong general likeness as regards the chief factors affecting the value of land, his own task in devising a fair assessment will be much assisted, rates can be framed as general guides, and the scrutiny of the assessment proposals by controlling authorities will be greatly simplified. Such

Blocks or groups of villages are known as assessment circles. As noticed in paragraph 227 the division of the tract under settlement into assessment circles is one of the matters on which the Settlement Officer must obtain the orders of the Settlement Commissioner at an early stage of his proceedings.

302. An assessment circle then is a group of estates sufficiently homogeneous to admit of a common set of rates being used as a general guide in calculating the demands which can fairly be imposed upon them. This does not imply that the revenue of each village shall be the exact product of the application to its lands of the sanctioned circle rates. The general similarity which will admit of a single set of rates as a guide is quite compatible with differences leading in individual cases to a greater or less divergence from them in actual assessment. But such a deviation must be justified by reasons to be recorded in the village note-book, and, if it amounts in any estate to as much as 20 per cent., the Settlement Officer must give a special explanation of the divergence in the detailed village assessment statement submitted to the Financial Commissioner. (See paragraph 518). The rates should bring out the demand considered suitable for the whole circle. If the rates and the resulting demand have been approved by Government, but the Settlement Officer, after completing his village assessments in any circle, finds that their aggregate falls short of, or exceeds, the sanctioned demand by more than 3 per cent., he must refer the matter for further orders before announcing the assessment (Assessment Instructions of 1893, clause IX, see Appendix I).

303. As noticed in the last chapter it was usual in the earlier Panjab settlements to form a larger number of circles than is now deemed necessary, and inside these circles to group villages supposed to possess similar revenue-paying capacity in classes for each of which a separate set of rates was framed. In some recent settlements very big circles have been adopted in accordance with the view advocated by the late Colonel Wace as part of his general policy of simplifying in every possible way the work of the *patwari* and *kauungo* staff, both during and after settlement. It is to be feared that the reduction of the number of circles has in some instances been carried too far.

304. The plan of having very small circles is undoubtedly open to criticism. It increases the labour of reporting assessments for approval and of maintaining annual returns after settlement. It is liable to the more serious objection that it prevents a Settlement Officer from taking a wide enough view of his subject and encourages a mechanical application of rates without sufficient regard to the circumstances of individual estates. The conclusions to be drawn from statistics become more reliable when the area to which the figures relate is fairly large, for in that case accidental and temporary aberrations on this side or that to a great extent neutralize one another.

305. No fault can be found with very large circles if the natural features and the rainfall of the country produce a broad equality of condition over a wide area. But if estates which are in no sense homogeneous are grouped together, the simplicity which results is

Assessment of circles and circle rates.

Change of policy as regards the size of assessment circles.

Objections to very small circles.

Very large circles, when inconvenient.

only another name for confusion. An examination of the different villages and a study of their statistics produce no distinct impression regarding the circle as a whole, the picture is blurred by a mass of inconsistent details, and the Settlement Officer's work is reduced to a village-by-village assessment, which may be excellent in itself, but which he cannot justify to himself or to others by any general arguments. The rates are in no true sense assessment guides, they are merely the averages deduced from the sum of the village assessments.

Proper policy. 306. A middle course is the best. In grouping estates into circles attention should be steadily directed to those matters which must have a marked effect on the pitch of the assessment, and small points of difference should be neglected. Where the existing classification is too minute it will generally be possible to retain the old circles unbroken, merely clubbing them together in larger groups. It is not worth while to make small changes simply because a more symmetrical arrangement could be obtained by moving an estate here and there from one group to another. The Settlement Officer has power in his village assessments to make the existence of small inequalities harmless. If the old circles are broken up much trouble arises from the necessity of retabulating past statistics from the village note-books instead of taking the figures straight from the circle registers. But where great changes have been brought about by the action of rivers or torrents, or by the introduction of new means of irrigation, it may be necessary to face the inconvenience involved in a radical construction of assessment circles.

CHAPTER XVII.

ASSESSMENT STATISTICS.

307. It was one of the chief objects of the reorganization of the land record agency effected in 1885 that Settlement Officers should have ready to hand in a convenient form a continuous record of statistics which could be utilized as assessment data (see paragraph 82). A Settlement Officer of the present day finds most of the statistical information he requires in the village, assessment circle, and *tahsil* revenue registers, and the time and labour are saved which were formerly spent in compiling elaborate special assessment returns.* A description of the contents of these registers will be found in the Revenue Manual. The abstract village note-books recently prescribed will be found especially useful. The statement most important for revenue assessment purposes which the revenue registers contain are the crop returns. Settlement Officers have now a fairly accurate record of the harvests of past years in each estate, which no amount of diligence could obtain for them under the older system. Men will certainly wonder in future that village assessments were made with any measure of success, when no trustworthy information regarding so vital a matter existed. It is always well when a tract is being re-assessed to supplement the information respecting rents and land transfers to be found in the registers by drawing up village lists of rents, mortgages, and sales in the forms given in Appendix IX.

Village assessment circle and *tahsil* revenue registers.

* Where new village note-books are prepared at settlement the entries for former years may conveniently be curtailed by entering only quadrennial average.

CHAPTER XVIII.

THE STANDARD OF ASSESSMENT, NET ASSETS AND RENTS.

The standard
for assessment
a proportion of
the net assets.

308. The preamble to the first Panjab Land-Revenue Act, XXXIII of 1871, declares that "the Government of India is by law entitled to a proportion of the produce of land of the Panjab to be from time to time fixed by itself."* The English Government inherited this claim, which is really founded on immemorial custom, from the native rulers whom it replaced. The principle being admitted, the question at once arises how this proportion is to be fixed. Obviously it would be unfair to take in all cases the same fraction of the gross produce. Two plots of land of equal size may yield exactly the same amount of wheat, but in one case the crop, favoured by a fertile soil and an abundant rainfall, may be raised at the cost of little labour and money, while in the other it may be the result of laborious tillage and the expenditure of capital on deep wells and the costly cattle required to work them. Native rulers met the difficulty in a rough and ready fashion by varying the share of the produce demanded according to the character of the soil and rainfall, and sometimes by allowing special exemptions in the case of wells. The same result is reached by making the standard of assessment a fixed proportion, not of the gross produce or gross assets, but of the "net produce" or "net assets." The last phrase is defined in the latest settlement instructions (see Rule VI of Instructions of 1893 in Appendix I) as follows:—"The net assets of an estate mean the average surplus which the estate may yield after deduction of the expenses of cultivation, including profits of stock and wages of labour. A full fair rent paid by a tenant-at-will, though sometimes falling short of the net assets, may, generally, in practice and for purposes of assessment, be taken as a sufficiently near approximation to them on the land for which it is paid." The net assets also include any income which the proprietors derive from the spontaneous products of their waste and cultivated lands, and, strictly speaking, any dues of whatever sort which they get in their capacity of landowners.

Successors in a
rent not ex-
ceed half the net
assets.

309. The successive steps by which the Government share of the net assets has been reduced to one-half have been shown in Chapters III and VI. It must be remembered that while this is the maximum limit of the assessment of an estate (Rule VII) it is also the standard of assessment,† and that any lower assessment requires to be justified (Rule VIII). A Settlement Officer is therefore bound to enquire what the "full fair rent" of an estate or assessment circle would be if it were all cultivated by tenants-at-will not holding the land on specially favourable terms. If he can determine what is a "full fair rent" rate for each class of land in a village or assessment circle in the case of fields held by ordinary tenants-at-will, he can, for the purpose of calculating the assessment, assume a rental for the whole village or assessment circle by applying the rates not only

* Compare the IVth of the Assessment Instructions of 1893 in Appendix I.
† Government of India, Revenue and Agricultural Department, letter No. 449, dated 16th August 1892.

to the area in the possession of the tenants-at-will, but also to the areas cultivated by the owners themselves or by privileged tenants, and 50 per cent. of this rental and of the net income from miscellaneous sources will be the highest revenue which he can impose. In future "rental of an estate" and "net assets of an estate" will be used as synonymous terms.

310. It is admitted in the instructions (see Rule VI) that the process of determining the net assets of an estate is in the Panjab generally very difficult, and that in cases in which the bulk of the land is cultivated by the petty proprietors themselves "the calculation... becomes not only difficult but hypothetical, and the results of greater uncertainty and less value." Could we, moreover, calculate with perfect accuracy the standard assessment, many circumstances might convince us of the prudence of foregoing a part of it when fixing the revenue demand. This is implied in the fourth of the rules of 1893, which, after asserting the claim of Government to a share of the produce of the land to be fixed by itself, adds—"The exact share to be taken is a question to be settled separately for each tract and estate under assessment according to the circumstances of the case," and also in Rule VII—"The assessment of an estate will be fixed according to circumstances, but must not exceed half the value of the net assets." But neither the admitted difficulty of determining the true rental nor the fact that the circumstances of the tract under settlement seem to him to make it expedient to deviate pretty widely from the theoretical standard in actual assessment absolves a Settlement officer from the duty of framing the most careful estimate possible of half the net assets. It is dishonest to manipulate the estimate in any way with a view to diminish the divergence between it and the proposed demand. If the reasons for deviating from the standard are really strong the Settlement Officer should be able to convince his superiors of their validity.

311. The half net assets estimate must be founded on a careful analysis of existing rents with a view to discover what is the normal rental of each class of land for which it is proposed to frame a separate revenue rate. All rents which are obviously of a favourable character, such as those paid by occupancy tenants, or rents whose very form suggests that they are purely customary, as when a tenant-at-will pays the land revenue with the addition of a small proprietary fee, must be excluded from the calculation. The extent to which other abnormal rents can be eliminated will be considered here on.

312. The kinds of rent which are commonly met with are—

- (a) a definite share of the crop (*batai* rents) ;
- (b) cash rents for particular crops which cannot conveniently be divided, at fixed rates per *kanal* or *bigha* (*zabti* rents) ;
- (c) cash rents paid on land irrespective of the crop grown upon it (*naadi* rents) ;
- (d) lump grain rents or rents consisting of a fixed amount of grain in the spring, and a fixed amount of money in the autumn, harvest (*chakota* * rents).

* The term is also used to denote a lump cash rent paid on a holding.

The crops for which money rates are usually taken are sugarcane, cotton, opium, tobacco, vegetables, and *chari*.

Cultivating
occupancy of
land in the
Panjab.

313. The Panjab is in the main a country of peasant owners tilling their own fields. The Revenue Administration Report for 1896-97 shows that in that year 50½ per cent. of the area was cultivated by the proprietors themselves, and 11 per cent. by occupancy tenants and tenants paying no rent. The remaining 38½ per cent. was in the hands of tenants-at-will, and as regards rent may be classified as follows :—

	Per cent.
(a) Paying <i>batai</i> and <i>zabti</i> rents ...	24½
(b) Paying the land revenue with or without a proprietary fee (<i>málikana</i>)	3
(c) Paying other cash rents	10
(d) Paying <i>chakota</i> rents	1

But half of the area under "Other cash rents" is in four districts in the south-east of the province. If the figures for Hissar and five poor districts in the south-west were excluded, the proportion of land shown as cultivated by tenants-at-will would be a good deal lower.

Rent data
available to be
clearly stated.

314. The extent of the data on which a Settlement Officer can rely in estimating the assumed rental or net assets of the tract under assessment is a matter of such importance that it is always well to give in an assessment report a table showing for each circle the percentages of the cultivated area tilled by—

- (1) owners ;
- (2) tenants with rights of occupancy ;
- (3) tenants-at-will—
 - (a) free of rent or paying rents consisting of the revenue alone or the revenue plus a *málikana* ;
 - (b) paying other cash rents ;
 - (c) paying *batai* or *zabti* rents ;
 - (d) paying *chakota* rents.

Under the head 3 (c) will come all rents paid by tenants-at-will which can be rejected without further discussion as useless in estimating the net assets. Further examination may show that some of the rents under the next three heads must also be excluded, but, *prima facie*, they furnish material for calculating the real renting value of the tract. Separate estimates should be deduced from the rents grouped under each of these three heads, unless the area under any one of them is so small that conclusions drawn from it as to the renting value of the rest of the land would be worthless. The assessing officer will find it useful to have estimates not only for an assessment circle as a whole, but also for each of the estates which it contains. Where part of a circle is to be put under fixed and part under fluctuating assessment, it is a good plan, if possible, to frame separate half net assets estimates for each of these parts.

CHAPTER XIX.

THE HALF NET ASSETS ESTIMATE.

Based on batai and Zabti Rents.

315. The estimate based on *batai* and *zabti* rents is often called the produce estimate, as the framing of it involves an attempt to determine the money value of the whole yearly produce of the tract under assessment. A separate produce estimate is framed for each assessment circle. It is a good plan to prepare one also for each estate as a guide to the distribution of the revenue fixed for a whole circle over the villages contained in it. Produce estimate.

316. The evolution of a correct half net assets estimate based on *batai* and *zabti* rents depends on our knowledge of four things, Factors contained in produce estimate, namely:—

- (a) the average acreage of each crop on each class of land for which it is proposed to frame separate rates;
- (b) the average yield per acre of each crop so grown for which rent is taken by division of produce;
- (c) the average price obtainable by agriculturists for each of the crops referred to under (b); and
- (d) the actual share of the gross produce received by land-owners in the case of crops which are divided, and the rent rates in the case of *zabti* crops.

In the actual condition of agriculture in the Panjab it would be absurd to estimate a fixed money assessment to be paid for the next twenty or thirty years on the results of any single year. Acreage, output, and prices all vary within wider or narrower limits, and the fluctuations of the past will tend to repeat themselves in the future.

317. The process of deducing the rental of any class of land from the above four factors is simple. In the case of crops which are divided the acreage multiplied by the yield gives the gross produce, and the last divided by the price gives the money value. The portion of the crop taken by the landlord being known, the rental can at once be deduced from the value of the whole produce. In the case of *zabti* crops no estimate of yield or price is necessary. The acreage multiplied by the rent rate gives the rental. Half the rental is the full theoretical assessment. To deduce theoretical revenue rates the assessment may be divided by the area to which the assessment or revenue rates will be applied. This will usually be the cultivated area of some particular year as shown in the *milan-rakba*, or, where the estates have been re-measured, the cultivated area of each when it came under survey. It has been more usual in recent years to divide the sum of the half net assets by the average cultivated areas of the years of which the average crop areas have been Deduction of rental and standard assessment.

embodied in the produce estimate. This plan should be adopted where the record of the cultivated area contained in past *milan-rakha* statements is fairly reliable, which is not always the case. All the steps of the process described above are exhibited in the form of produce estimate given in Appendix X. It is, on the whole, to be preferred to that in use of recent years, which shows under each crop not the actual acreage, but the percentage which that acreage bears to the total cultivated area. Where the latter is adopted the result is, of course, to give a produce estimate for 100 acres of each class of land, the 100 acres being an exact type of the whole cultivated area of that class. The product divided by 100 gives the half net assets rate, and this multiplied by the cultivated area gives the maximum assessment.

Entry in produce estimate of average crop areas.

318. The reforms introduced in 1885 with the object of securing accurate crop inspections and the continuous record of harvest results have a very direct bearing on the value to be attached to produce estimates. It is now possible to deduce the acreage under each crop from the figures for a considerable number of years, and, *prima facie*, the more harvests that can be brought into account the better. But no use should be made of any statistics whose substantial accuracy is doubtful. Enquiry and his own observation of the way in which the *patwaris* carry out the crop inspections at the beginning of settlement will enable an assessing officer to judge how far the figures given in the *jinswar* statements can be trusted. He may very probably find that for some years after the introduction of the new system they are not sufficiently reliable to be used with confidence. In a tract where the process of bringing waste lands under the plough is proceeding rapidly, or where the character of the cultivation has been changed, for example by the introduction of canal-irrigation, attention must be confined to those recent years in which the conditions have been similar to those prevailing at the time of settlement.

Character of harvests.

319. The grounds for considering the series of harvests from which the averages are deduced to be a fair sample of the ordinary fluctuations characteristic of the agriculture of the tract should be stated in the assessment report, and some account should be given of each of these harvests. This is specially important when the Settlement Officer finds that he can only rely on the statistics of a few years. He will find some information regarding harvests which he has not himself observed in the reports which the Collector sends to the Director of Land Records with the half-yearly crop returns.

Failures to record *kharaba*.

320. Another point of importance is the degree of correctness with which the *patwaris* record the area on which the crops have failed to come to maturity (*kharaba*). To under-estimate this is certainly their tendency when they are left to themselves. To do so saves them trouble, and they have a notion that it is well to make the entry which may be supposed to be most favourable to the interests of Government. If a Settlement Officer is convinced that the failed areas have not been fully recorded he must make allowance for this either in framing or in using his produce estimate. He should explain in his assessment report in what way he has made this allowance.

321. Another difficulty in connection with these estimates arose from the disagreement between the record of land on the one hand and of crops on the other as irrigated and unirrigated. In the *jamabandi* and the yearly area statement (*milan-rakba*) all lands should be put down as irrigated which in the ordinary course of husbandry are watered from time to time, but at harvest inspections only those crops are entered as irrigated which have actually been watered. A very slight acquaintance with the agriculture of the Panjab will show how much this detracted from the worth of the produce estimate so far as it professed to show separately the rental of the different classes of land. In the unirrigated columns of the estimate thousands of acres of crops might appear which were actually raised on land which had been recorded, and would be assessed, as *chahior nahri*. Occasionally in a season of drought irrigation may be pushed beyond its normal limits, and crops on *barani* lands be watered, but the usual effect on produce estimates of the different methods followed in preparing the area and crop statements was to inflate the rental of unirrigated and reduce that of irrigated lands. The discrepancy between the two systems of record often made it impossible to lay any stress on the produce estimate for each class of land as a separate item, but it did not seriously affect the trustworthiness of the aggregate of these separate estimates as showing what the value of the outturn of all classes of land was. There are, as will appear in the sequel, other ways of arriving at an estimate of the relative value of the various classes of land and of framing differential soil rates, and if, when all was said and done, the Settlement Officer made a mistake under this head, the people had an opportunity of correcting it when the demand was distributed over holdings. Nevertheless, it is very desirable that the produce estimate for each class of land should show all the crops grown on that class, and experience has shown that there is no great difficulty in excerpting the required information from the *khayra girdawari*. Orders have therefore recently been issued for the amendment of the annual area statement by adding a new column to show "the total area of crops grown on each class of soil * * * irrespective of irrigation."*

322. In the drier parts of the Panjab, where rain crops are few and the fodder to feed the well bullocks must be grown on the well lands, a landlord must allow his tenants to devote part of the area to the raising of turnips, green wheat, and *jowar*, for their oxen. Of the crops grown on that area he receives no share, and they should therefore be omitted in calculating the rental. After a careful observation of local usages a Settlement Officer must make the best estimate he can of the crop areas to be excluded on this account. The actual amount a tenant is allowed to appropriate doubtless varies with the character of the seasons. Thus, in his Assessment Report of Tahsil Chiniot in the Jhang district, Mr. Steedman wrote—"Practically there is no limit to a tenant's privileges in cutting *jowar* and wheat for fodder. I have always been given the same answer to my enquiries: 'A tenant ought not to cut more than so much, but in a year of deficient pasturage he cuts as much as is required to support his well bullocks.'" It was formerly usual

* Director of Land Records' Circular Letter No. 2, dated 6th July 1907

in produce estimates to exclude the value of the straw of grain crops, and Settlement Officers had authority for this practice in the 60th paragraph of Barkley's Edition of the Directions. But the proper course is to bring into account everything of which the landlord takes a share, and, if he divides the straw with his tenant, the value of his share must be included in the rental. In cases where the straw is divided it will often be found that the tenant retains a larger proportion of it than he does of the grain.

Difficulty of
estimating
average yield.

323. To estimate the average yield of each crop on the different classes of land in a tract as large as an ordinary assessment circle is a task of great difficulty. Since the attempt to record soils with any minuteness has been abandoned it is quite usual to find all the land dependent upon rain in a large circle put into a single class. Obviously the thousands of acres so classified will vary widely in natural fertility, and the average outturn will be greatly affected by the degree of skill and industry possessed by the cultivators. The yield of different harvests also varies to an extraordinary extent, especially in the case of unirrigated crops. In essaying to make the best estimate in his power a Settlement Officer must be guided by the results of experimental cuttings, by his own observations and information gathered from trustworthy persons, by the accounts of landowners or mortgagees, where obtainable, and by the yields assumed for similar tracts elsewhere.

Crop experi-
ments.

324. The defects of the system of experiments carried out under the orders contained in Financial Commissioner's Book Circular XX of 1871 and the improved practice introduced by Colonel Wase in 1879 have been noticed in Chapter VI. The existing instructions on the subject will be found in Appendix II. The quality of the experiments is more important than their mere number, and accordingly the instructions lay stress on the necessity of the inspection of most of the fields selected being made by the Settlement Officer himself or the Extra Assistant Settlement Officer, and on the actual carrying out of experiments being entrusted only to trustworthy subordinates. When inspecting a field the Settlement Officer should make a preliminary estimate of its outturn which he can afterwards compare with the results of actual weighing. If experimental cuttings on small plots of one-fourth of an acre have been made by the district authorities under the orders contained in the Director of Land Records' Circular Letters No. 14, dated 29th September 1893, and No. 10, dated 3rd August 1897, their results should be compared with those obtained from the experiments made in accordance with the instructions in Appendix II. In using the results of crop experiments some allowance may be made for the fact that in fields selected for experiment less wastage is probably allowed to occur than in ordinary fields.

Crops should be
selected so that
results can be
taken.

325. It is hopeless to make in the course of a settlement sufficient experiments to justify an assessing officer in accepting their average results without further enquiry as a true indication of the yield of crops. Experiments are only one among several guides in arriving at a conclusion upon this point. A Settlement Officer's power of making a reliable estimate of average yield for the purposes of the produce estimate largely depends on the degree in which his

eye has been trained to appraise crops. When the *girdawari* is being made other work must give way, especially in the early stages of a settlement, to the supervision of the *patwaris* in this branch of their duties, and the assessing officer should make it his aim to get by personal observation a sufficient acquaintance with the state of the crops in every part of his charge, and some good general idea of the yield of the harvest. He should be constantly making his own mental estimates of the outturn of the crops which he sees in the course of his inspections and comparing them with those of respectable landowners.

326. Care is needed in estimating the yield of the spring harvest in double-cropped land. The fact that a field bears two crops in the year is often not a sign of good soil or good tillage, but of the reverse. Any one who uses his eyes can see the miserable results which frequently follow from the common practice of sowing barley or *masri* after rice, and double-cropping in riverain lands sometimes merely marks the struggle to get the most out of a poor over-saturated soil. At the other extreme we have the heavy wheat crops raised after maize on richly manured well lands in Ludhiana or Jullundur.

327. For every harvest which he observes a Settlement Officer should, if possible, prepare a produce estimate according to what he conceives to be the actual average yield of each crop in that particular season. If he does so he will be less likely to make gross blunders in his final calculations.

328. No opportunity should be lost of examining the accounts of large landowners or mortgagees who collect in kind. It is sometimes possible to get valuable information from the rent realizations of estates under the Court of Wards, and occasionally a Settlement Officer may be able to refer to the results of *kham tahsil* management by Government. Where fluctuating (*batas*) and fixed (*chakota*) grain rents exist side by side, the amount of the latter per acre should be compared with the estimated amount of the former.

329. A very rough test can be applied to the produce estimate by comparing the gross yield shown in it with an estimate of the amount of produce required to pay the revenue, furnish the seed grain and food, and purchase the clothes, &c., required by the agricultural population and the cattle used in husbandry, or by deducing from the value of the total yield the average income of an ordinary peasant family. According to the scales of diet laid down in the Famine Code an able-bodied labouring man requires 12 *chitaks* of flour and 2 *chitaks* of pulse daily, besides a small supply of vegetables, salt, &c. This may be taken as equivalent to 1 *ser* of grain and pulse daily, or about 9 maunds in the year. The scale for an able-bodied woman is 8, and for children between 7 and 12 years, 7 maunds. The majority of country people would fall into the able-bodied class, and it is probably not very far from the truth to say that, where the rural population does not consume much meat or milk, from 6 to 7 maunds of grain and pulse per head is required for its sustenance. Mr. Francis estimated the consumption in Moga, which is a very prosperous *tehsil*, at 8 maunds per head, including women and children.

Caution required in using test.

330. The following remarks of the late Colonel Wace show the caution to be observed in applying this test. All that can properly be claimed for it is that it may direct the Settlement Officer's attention to the possibility of some gross exaggeration or under-estimate of yield, and lead him to make further enquiry:—

"The real standard of the average agriculturist's income (in Jhelum) cannot be deduced from the . . . produce estimate alone. His daily fare is partly composed of vegetables and greens gathered out of his fields, he usually has his cow and milch buffalo, and one or two goats or sheep He may sell a little wood or grass during the year or earn a few rupees by daily labour. As a matter of fact the salt mines, the cantonments, the *rakhs*, and public works in the Jhelum district afford various opportunities to the agriculturists for earning a few odd rupees, of which opportunities they largely avail themselves. Before any sound conclusions can be arrived at by a process of this nature a great many data must be added on both sides, which in themselves can only be matters of opinion." (Supplementary Report on Assessment of Jhelum, paragraph 5.)

Enquiry into prices.

331. A Settlement Officer must at an early stage of his operations obtain the sanction of the Settlement Commissioner to the commutation prices which he proposes to use in the produce estimate.*

The object of the enquiry into prices is two-fold—

- (a) to determine the commutation prices; and
- (b) to ascertain the general rise or fall in the prices of agricultural produce since the last settlement.

For the latter purpose the investigation must be carried further back than would otherwise be necessary.

Prices to be adopted.

332. For commutation prices we would use, were they ascertainable, the average prices which will be obtained for their crops by agriculturists from village traders during the coming settlement or, if its term is a long one, during the first ten or fifteen years of its currency. But eschewing matters of speculation† the only safe plan is to take the average of a sufficiently long period in the past, and assume that the range of future prices will not be dissimilar. Accordingly the rules under the first Punjab Land Revenue Act (XXXIII of 1871) required Settlement Officers to submit with their assessment reports a statement showing the changes in the value of produce during the last twenty years divided into quinquennial periods, and the 58th paragraph of Barkley's Edition of the Directions published in 1875 prescribes the use of the average prices of twenty years in the produce estimate. It is a mistake to lay down any general rule of this sort.

* See paragraph 227.

† "The fluctuations of prices are far too uncertain, and any conclusions as to their future course far too hypothetical, to form a safe basis for assessment; and the farthest that it would be wise to go in reliance upon an anticipated rise is to use it as a justification for not going lower than actually prevailing rates" (para. 3 of Government of India, Revenue and Agricultural Department, No. 322, dated 8th May 1895—Revenue Proceedings No. 23 of June 1895. Compare para. 3 of Punjab Government No. 1068 B, dated 12th September 1895.)

In deciding what period should be taken for the calculation of averages much will depend on the past history of the district. If a tract formerly isolated has been recently opened up by the construction of a railway, and access to new markets has led to a large, and apparently permanent, rise of prices, it may be right to neglect the figures for the years before the change took place. But a Settlement Officer must be on his guard against that common weakness of the human mind which leads us to attribute to existing conditions a greater degree of stability than they actually possess. When high prices or low prices have ruled for several years we are too apt to assume a permanent rise or a permanent fall, and it is quite possible to mistake the effects of short harvests for those of extended markets. Once a firm grasp of the facts is obtained the matter is one for the exercise of common sense.

333. The history of prices during the whole term of the expiring settlement must be traced in order to determine the rise or fall of agricultural values since the assessment under revision began to run. But it is well to carry the enquiry back to a period five years before its introduction. In this way we learn not only the prices at which the assessment has worked, but those which were present to the Settlement Officer's mind when he made it. The argument for enhancement to be drawn from a rise of values will be dealt with in a later chapter.

How far back history of prices should be traced.

334. The instructions regarding the enquiry into prices issued by the Settlement Commissioner in 1879 will be found in Appendix II. The labour involved in making such an elaborate investigation as Colonel Wace contemplated was great, and the most important branch the enquiry, that which sought from an examination of shopkeepers' books in the chief villages of each *tahsil* to ascertain the actual prices realized by landowners at harvest time, often yielded incomplete and uncertain results. The improvement of communications and the growth of trade tend to equalize prices in the different *tahsils* of the same district, and, at least in the most thriving parts of the province, to lessen the divergence between agriculturists' and traders' prices. The figures published in the gazettes and in the annual revenue administration reports may now be taken as the chief material of the enquiry, at least as regards the years before 1895. An official record of the prices of agricultural produce has been made at first monthly, and latterly fortnightly, in all Punjab districts ever since 1851. It may not be possible to trace the earliest returns, but they will hardly be required, and tables showing the yearly average prices of the principal agricultural staples in each district are appended to the Financial Commissioner's Annual Revenue Administration reports from 1856-57 onwards. Where possible, however, the prices to be taken are not the yearly averages, but the prices prevailing when the produce of the spring and autumn harvests, respectively, came to market. Recent orders provide for a continuous record of harvest prices in the revenue register of each assessment circle:—

Scope of the enquiry now considered necessary.

"The Financial Commissioner desires that the prices of produce for selected centres in each assessment circle shall be reported by the field *kanungos* of the circles for entry in the note-books kept up for each circle. These prices are to be those prevailing at harvest

time, and are intended to represent the prices at which the produce of each harvest was actually disposed of. The field *kanungo* must fix the rates after careful enquiry from *zamindars*, *sahukars*, and others, and his entries should be carefully supervised and checked by the *tahsildar* and revenue assistant. The rates given by field *kanungos* for each circle should be compared with each other, and glaring discrepancies enquired into by inspecting officers" (Director of Land Records Circular Letter No. 6, dated 15th April 1895). It is, of course, necessary to ascertain what the present divergence between traders' prices and those obtained by farmers is, and for this purpose an enquiry of the kind contemplated in the fourth paragraph of Colonel Wace's instructions, but confined to the last few years, may be made. The difference will be least in those tracts which have profited most by the export trade to Europe, and where many landowners are sufficiently solvent to have the option of dealing direct with the agents of exporting firms, and enterprising enough to wish to do so.

Methods of
reckoning
prices.

335. The usual methods of ascertaining the average price of any grain has been to add together the number of *sers* per rupee at which it was sold in each year and to divide the total by the number of years, of which the prices were tabulated. The result (so many *sers* per rupee) was entered as the price in the produce estimate. Mr. Francis has pointed out that this method is arithmetically incorrect. Thus if the price of wheat in two years is Rs. 4 and Rs. 2 per maund, or 10 and 20 *sers* per rupee, respectively, the average price is Rs. 3 per maund, and, estimated in *sers*, is not 15 (as usually shown), but $13\frac{1}{2}$ *sers* per rupee.

Exclusion of
famine prices.

336. The prices of years of famine or severe scarcity should be excluded from the calculation in the case of crops grown on soils or classes of land of which the outturn is much affected by seasons of drought. But even when this has been done the remaining years will consist of seasons of very varying productiveness, and it must not be assumed that the bare average of the prices prevailing in them should necessarily be taken. Other things being equal, low prices mean good and high prices bad harvests. It follows that, while the average produce of two years is half of the total outturn of both, the average price cannot be got by a similar process; for the part of the whole produce sold at the lower rate is far greater, perhaps in the case of unirrigated crops three or four times greater, than the part sold at the higher rate. If we assume that the outturn of a field is in one year 10, and in the next 4 maunds, and that the prices of the two years are Rs. 2 and Rs. 4 per maund, respectively, the whole produce is sold at an average price of Rs. 2 $\frac{1}{2}$ and not Rs. 3. The old method of calculating prices, though arithmetically wrong, had the accidental merit of making some allowance for the low outturn in years of high prices.

Tendency to
assume too
low prices.

337. It must be admitted that, if we except some settlements made in the first few years after annexation, the prices assumed by Settlement Officers have generally been markedly lower than those which have prevailed for any long period during the currency of their assessments. This has been due to several causes. The general trend of prices since 1861 has been upwards, a fact which could not have been foreseen. Again, some officers in their desire to make

cautious estimates included the figures for too many years, and even the very low prices which prevailed before 1860-61, in striking their averages, while others reached the same end by assuming prices a good deal lower than their data warranted. The determination of commutation prices is the most speculative part of the produce estimate, and caution is no doubt called for, but caution must not degenerate into anything which may fairly be described as playing fast and loose with facts.

338. We are now in a position to calculate the money equivalent of the total produce, and, when this has been done, it only remains to estimate the value of the landlord's share, half of which is the maximum assessment. The rent is usually expressed in some simple fraction, one-half, two-fifths, one-third, &c. But it is customary before the landowner and the tenant divide the grain on the threshing floor, to set aside a portion of it for payments to village menials and for charitable purposes. The amount varies greatly with the caste of the proprietors and the nature of the cultivation. It will usually be largest in the case of crops irrigated from wells. In making deductions on this account it must be remembered that only those payments must be considered which are made from the produce when the land is tilled by tenants. A landlord who cultivates his own fields may find it convenient to employ reapers and to pay them by giving them a part of the crop, but it does not follow that he will allow a tenant to do the same. It is only when tenants usually engage reapers and are permitted to pay them out of the produce that any deduction should be made on this account. So far as the payments to menials are given for help in tillage, or for the supply or repair of agricultural implements, or in fact for any work done for the benefit of the tenant, they form part of the cost of production, and should be subtracted before calculating the rent. But when they are the reward of personal services rendered to the landlord, or are of a purely charitable character, they may be left out of account. When we know the proportion of the crop payable to menials which can fairly be included in the cost of production and the fraction which represents the rent, it is easy to calculate the landlord's share of the gross produce. Thus, if the payments absorb 10 per cent. of the crop and the rent-rate is one-half, the landlord's share is 45 per cent.

339. But the matter is not always quite so simple as would at first sight appear. Where landlords take their share by appraisalment it is well to enquire whether the fractional share which is recorded as the rent with the consent of both parties is really taken. How are payments to menials provided for in this case? It may be found, for example, that there is an understanding which is regularly acted on, that one-half is to mean in appraisalment two-fifths. The tenant sometimes pays lower rates of *batai* for crops whose cultivation is expensive owing to the need of irrigation, manure, &c., than for ordinary crops; sometimes the rent-rate is the same, but the landlord meets part of the cost of production. Thus he may defray part of the cost of seed, or manure, or weeding, or he may maintain the wood-work of the well, or he may pay a share of the acreage duty on poppy, or of the water-rates in the case of canal-irrigated crops. In Shabpur, where the rate for sugarcane as for other crops was one-half, Mr. Wilson found that the landlord met so much of the cost of

Deductions on account of dues of village menials, &c.

Batai share not always true measure of rent.

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Batai share not always true measure of rent.

cultivation that his real share of the total yield was only one-fifth. On the other hand, land-owners sometimes get payments in excess of their *batai* share under the names of *kharch*, *lickh*, &c., and these must be included in the rent.

Village produce estimate.

340. In the village produce estimates the circle rates of yield and rent may be used. If an estate is above or below the average, the Settlement Officer will allow for the fact when using the estimate as an assessment guide.

Well and plough estimates.

341. So far we have been dealing with produce estimates which treat as a unit the total area of each soil or class of land in an estate or assessment circle. It may be useful to work out a separate estimate for an ordinary well holding, actual or supposed. All crops raised within the well area, whether watered or not, should be taken into account. Two estimates may be framed, one on the supposition that the land is cultivated by tenants paying a share of the produce, the other on the supposition that it is tilled by the owners themselves with or without the aid of farm servants. In the latter case the deductions from the value of the gross produce in order to obtain the net assets will include reasonable interest on the initial cost of purchasing the bullocks, the expenditure on annual repairs and replacing of live-stock, the cost of seed, the wages of labour, &c. If the bullocks are also used for ploughing other lands their full value must not be debited to the well expenditure, and if the owners cultivate themselves a reasonable sum must be allowed as the price of their labour. Whether anything should be included in the account for interest on the capital sunk in the construction of an unirrigated rates allowed by the rules for the grant of protective leases (see Chapter XXIX) is sufficient to cover interest charges and also to replace the capital within the period for which the concession is made. A plough estimate can be framed on the same lines after the average area worked by each plough has been determined, but it serves no very useful purpose.

Data of produce estimate uncertain.

342. It is well frankly to recognize the fact that a half not assets estimate based on rent paid by division of crops rests on data of a somewhat uncertain character. With an improved system of record the average area of successful crops can now be determined with a fair degree of accuracy, but a good deal of doubt must surround the estimates of yield, however careful the observations on which they are founded. The prices assumed must in the nature of things be speculative, and even the rent rates are subject to deductions, the real amount of which it is difficult to determine. There are indeed some deductions not yet mentioned to which it is impossible to assign any definite value. Who shall say how much of the growing crop the tenant and his family appropriate without the owner's leave? Or how much of the produce on an average is damaged by weather after the crop has been reaped, but before the grain is divided? In some parts of the province tenants are so much in demand that they can make pretty well their own terms, and can insist on receiving advances which the landlord often finds great difficulty in recovering. High rates of *batai* may sometimes be a measure, not of the real value of the land, but of the anxiety of the

landlord to protect himself against dishonesty on the part of the tenant. Or the rate may be what it is, not as the result of competition for land, but because the last native ruler claimed that particular share of the crop as his due. Even so its pitch is not without significance, for our predecessors had a very shrewd idea of what land could pay and still remain under tillage, and they varied their demands roughly in accordance with the productive qualities of different tracts.

343. But, while recognizing the defects inherent in produce estimates a Settlement Officer should never forget that it is his duty to use all means at his disposal to make them as close an approximation to the truth as possible. In the process he will be led into lines of enquiry which would be most useful to him in assessment work even if no formal estimate were required, and the result of his labour will probably be an estimate to which he can point with some confidence as one among several guides to the determination of a fair demand. He will generally find that his estimates are more reliable indications of the relative assessable values of different circles and estates than of the actual assessable value of any one of them, and show pretty clearly where there is most room for enhancement. But the uncertainty surrounding produce estimates shows how needful it is to make the best possible use of the data supplied by cash rents when any considerable portion of the area is let on these terms.

Conclusion
as to produce
of estimates.

CHAPTER XX.

THE HALF NET ASSETS ESTIMATES BASED ON FIXED CASH AND GRAIN RENTS.

Importance
of using cash
rent data.

344. The evolution of economic money rents in the Panjab has been a gradual process, and there are still many parts of the country where cash rents other than the land-revenue, *plus* a small additional payment as *malikana* or proprietary fee, are too uncommon to furnish any guide to an assessing officer. The rent consisting of the land-revenue, *plus* a *malikana*, has a historical origin, but its persistence in any part of the country may be a sign that the returns from tillage are there neither very certain nor very large. The only district in which economic cash rents furnish data for assessment, such as are often available in the North-Western Provinces, is Hissar.* But in many tracts they now exist in sufficient quantity to be used as an assessment guide, and where this is the case they furnish evidence of the landlord's net assets and of the relative assessable values of different classes of land more direct and certain than any that can be drawn from fluctuating kind rents.

Soil rents
and lump rents
on holdings.

345. A primary division of cash rents is into rents paid on holdings containing only one soil or class of land and lump rents paid on holdings including several soils or classes. In some tracts the soil rents† mostly resolve themselves into a few simple *kanal*, *ghuma*, or *bigha* rates, in others the rates are so various as to defy classification. The soil rents and the lump rents should be analysed separately. When the former are numerous, and an examination of them has shown the proportion that exists between the rents for the different classes of land, the lump rents can be resolved into soil rents. Thus, if the proportion established between the separate soil rents is *barani* 100, *sailab* 125 and *chahi* 175, a lump rent of Rs. 48 paid on a holding of 12 acres, consisting of equal parts of *barani*, *sailab*, and *chahi* land, can be resolved into the following soil rates:—

	Ra.
Barani	3
Sailab	3½
Chahi	5½

This seems to be the best way of treating such rents when they are too common to be neglected altogether, but it must not be forgotten

* In 1896-97 the proportion of the cultivated area occupied by tenants-at-will paying cash rents (other than rents consisting of the land-revenue and a *malikana*) amounted to 20 per cent. only in three districts, namely, Hissar 32 per cent., Gurgaon 24 per cent., Rohtak 20 per cent. In Delhi it was just below 20 per cent. Cash rents are now common also in the central districts of the province. But on the whole the tendency at present is for the area under cash rents to decrease.

† For the sake of convenience the phrase "soil rents" is used in this chapter to properly so called.

that the deduced rates are not actual, but assumed rents. General soil rents can be obtained by combining the results of the separate analyses of soil and lump rents, regard being, of course, paid to the area of each class. In the annexed example it is supposed that there are 6,000 acres held on separate soil rents, amounting to Rs. $2\frac{1}{2}$ and Rs. $4\frac{1}{2}$ in the case of *barani* and *chahi* lands, respectively, and that holdings containing mixed soils with a total area of 4,000 acres are let for Rs. 14,200.

SEPARATE SOIL RENTS.				LUMP RENTS AGGREGATING Rs. 14,200 ON 4,000 ACRES RESOLVED INTO				TOTAL RESULT.			
Class.	Acres.	Rate.	Total rent.	Class.	Acres.	Rate.	Total rent.	Class.	Acres.	Total rent.	Rate.
Barani ...	5,000	Rs. $2\frac{1}{2}$	Rs. 12,500	Barani ...	3,200	Rs. 3	Rs. 9,600	Barani ...	8,200	Rs. 22,100	Rs. 2 11 0
Chahi ...	1,000	$4\frac{1}{2}$	4,750	Chahi ...	800	5	4,000	Chahi ...	1,800	9,350	5 3 1
Total ...	6,000	...	17,250	Total ...	4,000	...	14,200	Total ...	10,000	31,450	...

346. So far we have dealt merely with such an analysis of recorded rents as any clerk in an office might make. But this by itself is of little value and may be positively misleading. When employing cash rents as an assessment guide, a Settlement Officer is seeking to determine the fair renting value of a whole estate or assessment circle from the rents shown in the *jamabandis* as paid by tenants-at-will for a part, and sometimes a comparatively small part of the cultivated area. Arithmetical average may be misleading.

347. Before he can do so with any confidence he must be prepared with an answer to the following questions:— Tests which rents used must satisfy.

- (a) Are the rents correctly recorded?
- (b) How far do they fluctuate with the rise and fall of prices?
- (c) Are they paid in full and with regularity?
- (d) Is the land paying cash rents a fair average of its class?
- (e) Are the rents in fact, to use the phrase employed in the settlement instructions, "full fair rents" for the land for which they are taken?

348. No reply to these questions, and especially to the last two, is possible without a careful scrutiny of rents as each village comes under the Settlement Officer's inspection. This duty is carried out very thoroughly in the North-Western Provinces, where cash rents are much more common than in the Panjab, and where well nigh the beginning and end of a Settlement Officer's task is to make by the help of cash rent data such a valuation of every estate as will enable him to determine its fair rental. To accomplish this he must ascertain what the "prevailing" rent rates are for all classes of land for which Careful scrutiny necessary.

Examples of
about half
rents.

353. A certain proportion of the rents he will reject as clearly privileged, being paid by relations and dependents who are allowed to till patches of land for more or less nominal payments. He may also find that some of the rents in his village list are paid for odds and ends of very inferior land, and, though fair in themselves, are useless for general assessment purposes. But the question of the exclusion of rents because they look very high is more difficult. A Settlement Officer in the Panjab is allowed a considerable discretion to deviate from the estimated standard revenue in actual assessment, and the cash rent estimate will rarely be his only guide in calculating the half net assets. It is therefore a safe rule to decide all doubtful cases by retaining the rent. But rates so exorbitant as to be plainly no index of the fair rental of the land should be rejected. No definite rules can be laid down. In an estate where the bulk of the holdings are too small to support their owners, the latter will sometimes pay very extravagant rates for a little extra land. And estates and holdings may be found which are notoriously rack-rented. Government will not take half of a rack-rental as land-revenue even from the rack-renting landlord,* still less can it use rack-rents as the basis of an assessment to be paid by landowners who till their own fields.

Comparison
of produce and
cash rent esti-
mates.

354. The results of the cash rent estimate should be compared with the produce estimate, and an attempt made to trace the causes of any large discrepancies between them. If a Settlement Officer has made a careful study of the causes which have determined the pitch of cash and kind rents respectively in the tract under assessment he may be able to furnish a clue to the reason of variations which at first sight appear very curious. It may be found sometimes in historical rather than in economic causes.

Fixed grain
rents.

355. *Chakota* rents include lump grain rents and rents consisting of a fixed amount of grain, almost invariably wheat, in the spring, and a fixed sum of money in the autumn harvest. This form of rent is often met with in some of the central districts, and it is in favour with mortgagees. *Chakota* rents are usually pretty full rents. They are useful as a check on the produce estimates, especially in respect of the assumed yield of wheat, and, where sufficiently numerous, they should be made the basis of a separate half net assets estimate. It will be well to enquire whether they are as a rule collected in full in bad seasons.

* See Sir J. B. Lyall's remarks on *Hissar* assessment report in *Revenue and Agricultural Proceedings* No. 12 for November 1890.

CHAPTER XXI.

MISCELLANEOUS SOURCES OF INCOME CONNECTED WITH LAND.

355. So far we have only been considering the agricultural rental of the soil, but the proprietors may, in addition, derive an income from the spontaneous products of the waste and cultivated lands, from the leasing of water power or the right to extract saltpetre from the soil, &c. All such items of profit over and above the agricultural rental are known in settlement language as *sayer* (from the Arabic word *sa'ir* meaning remaining over) or *siwai*. If they are of any importance they must not be neglected in calculating the net assets. In pastoral tracts it is only possible to make a rough estimate of the average net receipts from the sale of live-stock, *ghi*, hides, horns, and wool. In a country where the seasons are very capricious all income of this sort is of necessity extremely fluctuating. It may be part of the rural economy to drive the cattle away during part of the year to tracts where pasturage has to be paid for. Allowance must also be made for the labour employed on rearing and tending the cattle and for the extent to which they are fed on agricultural produce. Where landowners let large blocks of pasture land the rents they get will be found too high for the calculation of rent rates for the whole uncultivated area, for grazing let in this way is usually of a superior class. The rents paid to private owners may be compared with the annual sums for which Government waste in the same neighbourhood is leased. In some pastoral tracts residents who are not proprietors pay a poll tax (*ang* or *bhunga*) at fixed rates for different kinds of cattle. An application of these rates to the whole of the village cattle is a rough, but useful, indication of the annual value of the grazing. The State waives its claim to share in the petty cesses referred to in paragraph 94, which landowners have sometimes a customary right to levy from the other inhabitants of the village.

CHAPTER XXII.

REASONS FOR DEVIATING FROM THE HALF NET ASSETS ESTIMATE IN ASSESSMENT.

Uncertainty
of estimates of
half net assets.

357. It has been shown that the difficulty of framing a trustworthy half net assets estimate in the Panjab is great. The produce estimate involves a chain of assumptions, and a flaw in any one of the links will *pro tanto* vitiate the calculation. The paucity of cash and *chakola* rents will often make it hard to rely on them as assessment instruments and the questions whether the land on which they are paid is of average quality and whether any given rent has passed the bounds of a full fair rent and become a rack-rent, are very nice ones for decision. On this ground alone a considerable divergence from the half net assets estimate in actual assessment may, in any particular case, be justifiable.

The standard
in itself some-
times too high.

358. But the best opinion in the Panjab has gone further, and held that the standard of half net assets deduced from the rents paid on a comparatively small area may in itself be too high for assessing land mostly tilled by peasant proprietors.* It is one thing to claim as revenue half the well ascertained rental of a big landowner and quite another to argue that half the rent paid on, say, 20 per cent. of the area of a large tract is a fair criterion of what a host of small farmers cultivating their own ancestral fields can pay. Where the population is dense and there is keen competition for land among owners who have not enough to fully employ their ploughs and to feed their families, and among tenants who are in a still worse strait, rents may be forced up to a height which makes them dangerous assessment guides. It is a striking fact that for two-fifths of the land paying rent by division of crop in the Panjab the landlord's share is recorded as half the produce. Small farmers who let any little surplus land they have are hard landlords all the world over, and the better husbandman a man is himself, the more likely is he to rack-rent his neighbour. It is notorious that Jats when they are in a position to let land are exacting landlords. It may be urged that the Sikhs often took half the produce as revenue, and that half of a rental consisting of the same proportion of the crop ought not to be an excessive demand. But the Sikhs very commonly took the share of the State by appraisement, and half by appraisement was something very different from twenty *sers* in the maund.† It may be said that the Settlement Officer can eliminate rack-rents and only use the residue as the basis of his half net assets estimate. But this process becomes impossible when excessively high cash rents are not the exception but the rule, or where the pressure on the tenant takes the form of a severe current rate of *batai*. It behoves an assessing officer

* For opinions expressed by Sir Robert Egerton, Sir W. G. Davies, Colonel Wace, Sir J. B. Lyall, and Sir Dennis Fitzpatrick reference may be made to Revenue Proceedings for November 1876, page 625; April 1882, page 142; June 1882, page 282; May 1885, Appendix I, paragraph 7 of Financial Commissioner's Review of Hoshiarpur Assessment Report; July 1888, page 20; July 1891, page 98; November 1891, page 142; November 1892, page 182; August 1893, page 158.

† See Frieser's *Sikhet Settlement Report*, paragraph 65.

to make a very careful study of the historical and economic causes which have determined the existing state of the rents in his district, to mark how far custom has yielded to competition as the determining factor, and, where the latter has full play, whether it has forced the tenant to accept very severe terms. It is the wish of Government to fix an assessment moderate enough to ensure the prosperity and development of the country, but not so light as to encourage sloth and bad farming. It is also desirable that some measure of equality in the pressure of the demand in different parts of the country should be preserved. This would be impossible if the assessments were to be based solely on the rent data. The degree to which rents have ceased to be customary varies greatly in different parts of the country. Where land is abundant and tenants are few a case can easily be imagined in which the rent statistics blindly followed would enforce a needless sacrifice of revenue. An actual instance of the kind will be found described in Sir J. B. Lyall's remarks on the assessment of the *Kāthlā tahsil* in the Panjab Revenue Proceedings for November 1888. Two rents, both truly the product of economic causes, may differ much in severity. No single fraction of the gross produce can be a fair measure of the Government demand everywhere. But an assessing officer should always have before his mind, and should notice prominently in his assessment reports, not only the share of the net assets, but also the proportion of the whole outturn of each assessment circle, which he is proposing to absorb in the Government demand. This is specially necessary when the assessment of similar tracts in which the rent rates differ are compared.

359. The discussion of the use to be made by a Settlement Officer of his rent data is now complete. It has shown how necessary it is in the Panjab to pursue also that other line of enquiry which, in considering how far an existing assessment can be enhanced or must be reduced, regards not its relation to a theoretical standard, but its working and effects as shown in the past fiscal history and present circumstances of the estate or circle, its suitability or unsuitability when first imposed as evidenced by the ease or difficulty with which it was paid, the grounds for raising it furnished by the increase of resources which has occurred since last settlement, its pitch as compared with the demand paid successfully in other similar tracts and estates, and the obstacles to largely enhancing it which the caste and ancestral customs of the landowners, the smallness of their holdings, and other practical considerations may oppose. The next two chapters will deal with matters other than rent data which should be taken into account in framing an assessment.

Other matters
besides rent
data must be
taken into
account.

CHAPTER XXIII.

GENERAL CONSIDERATIONS AFFECTING THE AMOUNT OF THE ASSESSMENT.

General con-
siderations
affecting as-
sessment.

360. The enquiry which is concerned with what are vaguely termed "general considerations" does not ask how far the existing demand must be enhanced or reduced to make it conform to the standard of half net assets, but how far it can be enhanced or must be reduced so as to secure to the State the highest revenue which is compatible with the prosperity and contentment of its subjects and the continued extension and improvement of cultivation. The bearing of "general considerations" on the determination of the land revenue to be paid by an estate is recognized in the seventh of the assessment instructions of 1893, which provides that "the assessment of an estate will be fixed according to circumstances, but must not exceed half the value of the net assets."

Fiscal his-
tory to be stu-
died.

361. When the problem of assessment is approached from this side a survey of the fiscal history of the tract becomes indispensable. Lessons are to be learned from all its past land-revenue settlements, and also, it may be, from the fiscal arrangements of former rulers. But these have probably for the most part been weighed and recorded, and naturally a Settlement Officer's chief concern is with the character and working of the assessment which he is revising, and the growth or decay of the resources of each estate and circle since it was introduced. If the past settlement was originally fair as between the State and the landowners, and as between village and village, the practical force of the argument for enhancement grounded on an increase of resources is clear. But not only the fairness or unfairness of the result, but the method by which it was reached, is important. A Settlement Officer has to build on another man's foundation, and must plan his house accordingly. Even mistakes in the assessment of particular soils or estates may have to be accepted as matters which cannot be wholly put right at a revised settlement.

Character of
assessment un-
der revision.

362. In weighing the merits and defects of the past settlement it is necessary to trace the way in which the assessment was determined, especially the use made of soil distinctions and of revenue rates, the incidence of the demand when first imposed on the whole cultivated area and on different classes of land, its distribution over estates, and the ease or difficulty of its collection, especially in the early years of its currency before any great change in the resources of the landowners had occurred.

Distribution
over estates
and holdings.

363. The distribution of the assessment over estates and holdings is often more important than its gross amount. Nothing gives more trouble than the re-assessment of a tract in which the land-revenue demand has been from the first, or has become by force of circumstances, grossly unequal. A high assessment justly distributed over estates and holdings is less oppressive than one which is moderate as regards its gross amount, but unfair as regards its distribution.

364. The history of past revenue collections, the extent to which resort to the coercive powers conferred by the Land Revenue Act has been necessary, and the frequency or infrequency of remissions and suspensions should be considered. An endeavour should be made to ascertain whether, speaking generally, the fiscal management has been prudent and considerate, and whether relief has been afforded in seasons when it was required. Past fiscal management.

365. The history of the cesses paid by landowners in the Panjab has been given in Chapter VII. Each of these cesses is levied at so much per cent. on the land revenue, and they are all, with the exception of the *lambardar's pachotra*, paid along with it into the treasury. They usually amount to a surcharge of a little over 20 per cent. on the revenue. This is exclusive of any amounts raised for village police and common village expenses. The claim of the State to half the net assets as land revenue is not affected by the levy of cesses, and no man has a right to have his assessment lowered because it and the cesses together absorb 60 per cent. of the rental. But, where holdings are small and the margin left after providing a bare livelihood for the landowner and his family is usually slender, the fact that a large sum is paid on account of cesses, and that it increases *pari passu* with the increase of the land revenue may undoubtedly limit the amount of enhancement which can prudently be taken. Cesses.

366. In studying the history of an estate or district for assessment purposes a Settlement Officer cannot confine his attention to the way in which its land revenue and cesses have been assessed and collected. He must embrace in his enquiry all evidences of the growth or decline of the resources of the landowners. Nothing in the past which has had a lasting effect, good or bad, on their well being, and nothing in the present which shows their power to pay a larger assessment, or their inability to bear existing burdens and prosper, should be overlooked. In fact a survey of past economic history and present economic condition as complete as time and opportunity permit should be made in the case of each estate and circle. A prudent man will not forget that "human beings and not merely acres of land" are being assessed, and will not refuse to consider any difficulties which the character and ancestral habits and customs of the landowners may put in the way of very large enhancements. Survey of economic history and condition of each estate and circle.

367. Obviously one of the best reasons for raising the revenue is an increase of the cultivated area. The extension of artificial means of irrigation is also a ground for enhancement, care being taken to ensure to the landowner a fair return for any capital sunk in improvements. Difficulties in comparing the cultivated areas of different settlements arise from the fact that in the earlier Panjab settlements "cultivated" and "new fallow" did not mean exactly what they do at present, a good deal of land now shown as cultivated being then classed as *jadid*. *Mafi* plots and the *sir* land of *jagirdars* were formerly excluded from the assessable area. More accurate measurements will account for some additions to the recorded cultivated area. If there has been a real increase of any importance its position can be pointed out on the map. Increase of cultivated area and of means of irrigation.

during the currency of the expiring settlement. But it has been pointed out in the Lieutenant-Governor's remarks on a recent assessment report that this particular method of dealing with the rise of prices is open to the criticism that it compares actuals with estimates.* It is always desirable to consider carefully the lowest and highest prices which prevailed for any length of time during the currency of the expiring settlement and to mark how the settlement worked when prices were most unfavourable. If the assessment stood the test of low prices while its incidence had not been lightened by large extensions of cultivation or irrigation, it may fairly be held that the demand was from the beginning a lenient one, and the argument based on the rise of prices can be used with confidence.

Calculation of general rise of prices.

376. An easy way of calculating the general rise of prices, which was employed by Mr. Francis, is shown in the following diagram. For simplicity's sake it is assumed that the crops consist only of maize, jowar, wheat, and gram:—

Crops.	Percentage on total area of crops.	Rise of price per cent.	Multiples of column 3 by column 2.
Maize ...	15	30	450
Jowar ...	30	35	1,050
Wheat ...	40	50	2,000
Gram ...	15	25	375
Total ...	100	331	3,875

The total of column 4 divided by 100 gives the general rise. This evidently varies from village to village and from circle to circle. But the argument founded upon it can only be used in a broad and general way, and it is enough to calculate the rise for a *tahsil* as a whole, unless the variations in the crops grown in different parts of it are extreme. Landowners grow some crops mainly for their own consumption and others mainly for sale, and most regard should be paid to changes in the prices of the latter.

Effect of rise of prices in case of small proprietors.

377. If land is in the hands of a few proprietors and cultivated by tenants it may be found that a rise in the prices of agricultural produce, unless the cost of production increases in a greater proportion, is followed pretty closely by a corresponding advance of rents. Indeed, where rent is taken by division of crop, the rise is automatic. In such circumstances there is little difficulty in claiming for the State the enhancement which the increased value of its share of the produce properly demands. But where the land is parcelled out among a host of peasant proprietors who till their own fields, difficult questions arise. So far as the small farmer consumes

* Panjab Government No. 1088 S., dated 12th September 1898.

his own crops or lives on advances of grain which he repays in kind with heavy interest at harvest time, any change of price is a matter of indifference to him. It is only as regards the surplus available for sale that a rise in value helps him. Where the agricultural population is sufficient, but not redundant, where it is energetic and provident, and the returns to its labour are fairly secure, it reaps the full fruits of the opening of new markets and a rise in prices. In other tracts, owing to want of thrift or over-population, the benefits derived from these changes are much smaller and not nearly so widely spread, in some they are only enjoyed by exceptionally careful or fortunate farmers. Prudence should deter a Settlement Officer from treating the rise of prices as a justification of an equal enhancement of the revenue in these varying circumstances. But on the other hand there is some danger that sympathy may lead him to sacrifice too much of the just claims of the State, unmindful of the risk of fostering economic evils by undue leniency.

378. Closely connected with the subject of prices is that of improvements in communications and facilities for bringing grain to market. The boon which these confer on the community as a whole is sometimes associated with local drawbacks. Diversions of traffic due to the opening of railways may deprive the landowners of particular tracts of some of their chief sources of profit. And the neighbourhood of a thriving market town puts special temptations in the way of the population of the surrounding villages, so that what ought to be an advantage may become a snare. Statistics of imports and exports may be useful as throwing a side-light on the revenue-paying capacity of a tract and on the question whether the surplus produce over and above what is required for the support of the rural population is really large. Such statistics are specially valuable in the case of rail-borne traffic, and where these are available they should be quoted in assessment reports.

379. In the fiscal history of an estate a prominent place must be given to the extent and causes of alienations, the times when they occurred, the classes to which the new owners and mortgagees belong, the prices realized in the case of sales and the sums lent in the case of mortgages. The bearing of the amount of transfers on the question of the character of the existing assessment and the ability of the landowners to pay a higher demand in future will be dealt with later on; at present we are concerned with the evidence which statistics of sales and mortgages may be made to furnish as to the rise or fall of the value of land, and the inferences to be drawn from changes in the price that can be obtained for it. Looked at merely from the point of view of an assessing officer, the "yearly statement of transfers" included in the revenue register of each estate and circle is defective. He cannot certainly infer that all the transactions entered in it against any particular year as having been the subject of mutation orders actually occurred in that year, and he may not find the classification of transferees as "old" and "new agriculturists" * of much practical use. It is therefore well to draw

* "Under the term 'new agriculturists' will be included all persons who neither in their own names nor in the names of their immediate ancestors were recorded as owners of their own names nor in the names of their immediate ancestors were recorded as owners of their own names in any estate at the first regular settlement"—see in-land or as hereditary tenants in the statement showing "yearly totals of transfers of rights of structions appended to the statement showing "yearly totals of transfers of rights of owners and hereditary tenants" on pages 128-129 of Land Revenue Rules.

up the village lists of sales during the period of the expiring settlement and existing mortgages referred to in paragraph 307. In these lists the actual date of each transfer is shown and the transferees are classed as—

- (a) Agriculturists of the village.
- (b) Agriculturists of other villages.
- (c) Money-lenders.

From them can be compiled statements of sales and mortgages showing the area transferred in each period of five or ten years, the average price or mortgage money per acre, the multiple of the land revenue which the price or mortgage money represents, and the proportion of the alienations made to each class of transferees. The increase or decrease of the mortgaged area in an estate in each period of four years can also be gathered from the sixth statement in the village revenue register. Collateral mortgages are not entered in the mutation registers, or the statements compiled from them, because they involve no change in the possession of land. But in the Panjab the great bulk of the mortgages effected transfer the usufruct to the creditor. Some Settlement Officers have also compiled statements of sales and mortgages from the records of the registration offices. If any considerable area has been acquired by Government for railways or canals the proceedings connected with the assessment of compensation should be examined. When Act I of 1894 is put in force the compensation to be allowed is the market value increased by 15 per cent. on account of compulsory expropriation.

Rise in value
of land.

380. The price at which land sells and the sum which can be raised when it is pledged as security for re-payment are good indications of the lightness or severity of the existing assessment. In using statistics of sales, however, it must be borne in mind that the price is constantly exaggerated in deeds in order to defeat the claims of pre-emptors. This fact hardly affects the use of the figures in comparing different estates, or soils, or tracts, but it may perhaps make the rise in value as compared with the past seem somewhat greater than it really is. The price too which is entered may represent simply the principal and accumulated interest of a long standing debt and be much above the real market value of the land. Still, where the statistics show a steady increase in price during the period of the expiring settlement, and where land is worth thirty, forty, or fifty years' purchase of the revenue, it may with perfect fairness be argued that the latter cannot be heavy and that the profits of agriculture have risen.

Causes which
kept value of
land low
early days of
English rule.

381. There can be no question that for thrifty and hardworking communities which have not multiplied beyond the number that can be economically employed on the land, profits have risen immensely with the opening up of the country to trade and the general improvement of the province which fifty years of orderly government have produced. But it would be a mistake to assume that the striking rise in the value of land is all due to the growth of farming profits. During the first 15 or 20 years after annexation the demand for land was small. Confidence in the stability of a new government is a

plant of slow growth, and no man cares to buy what he will not certainly be allowed to keep. There were parts of the country in which a proprietary title was hardly understood and not greatly valued by the people who could lay claim to it, and landowners were sometimes eager to bestow, and tenants coy in accepting occupancy rights.* The change from fluctuating collections in kind to a fixed cash demand was unpopular, and the dislike of the new system seemed to people to be justified when the sudden fall of prices which followed annexation made the payment of the land revenue in money difficult. The Panjab was not subject to the civil law embodied in the Bengal Regulations, and land transfer was restrained by administrative orders and by entries made at settlement in the village administration papers. In 1852 the Board of Administration directed that, if a landowner wished to sell his share, he must first offer it to the whole community or to some individual coparcener at a reasonable price to be fixed by agreement, failing which the revenue officer and three assessors were to determine what the fair value was.† Four years later the same rule was extended to usufructuary mortgages.‡ Long after the orders of 1852 ceased to have any real value a curious relic of them survived in Chapter II. 1.—9 of the Rules under the Land-Revenue Act of 1871.

382. An assessing officer must not overlook the capacity for expansion which each estate and assessment circle possesses. He must notice the amount of culturable waste (*banjar kadim*) still left and weigh the chances of its being brought under the plough. He must consider the improvements which might be effected and the likelihood of their being undertaken at an early date. But the possibility of rapid development will not justify him in imposing a demand in excess of half the existing net assets, though it may embolden him to approach the theoretical standard more closely and to take a larger immediate enhancement than he might otherwise have thought prudent. Capacity of expansion.

383. The possession by the landowners of sources of income, such as trade and service, unconnected with the land, stands on a much the same footing. The demand has often to be pitched low in view of the necessities of struggling peasant farmers. As we assess villages as a whole and not separate holdings, it may often be impossible to avoid giving the benefit of this concession to rich and poor alike where both classes hold land in a single estate. But a rich merchant who has acquired the ownership of a whole village has no claim to it, and where the original landowners have fallen into poverty and parted with the bulk of their possessions to people of substance, the fact that they still retain some fragment of their ancestral holdings should not be allowed to greatly influence the pitch of the assessment.§ In the same way an estate which is enriched by the flow into it of pay and pensions earned in the service of Government need not be treated as leniently as an overcrowded village where the landowners depend solely on the Extraneous sources of income.

* See paragraphs 114-115 and 200.

† Board of Administration's Circular No. 23 of 1852.

‡ Financial Commissioner's Circular No. 41 of 1856.

§ See also paragraphs 407-408.

tillage of the soil. In this case, however, other considerations may come into play, for it is wise to treat with liberality men who put their swords at our service.

Political considerations.

384. In many parts of a frontier province which is also the chief recruiting ground of the Indian Army much weight must obviously be given to political considerations in fixing the land revenue demand.

Instruments of production.

385. Turning next to the instruments of production, these can be classed as men, cattle, and tools, using the last term in a loose sense so as to include not only agricultural implements, but also such appliances as carts, sugar mills, and even wells. The sufficiency of these for the work they have to do and any changes which have occurred in the cost of labour, cattle, and tools call for investigation. A continuous record of wells in use is contained in the first, and of population, cattle, and ploughs, &c., in the ninth, of the village, circle, and *tahsil* revenue registers. A statement of rights in wells forms one of the documents included in the standing settlement record (see Chapter XIV). Additional columns may be added to the form given in Appendix VII to show the number of yokes of oxen or buffaloes employed in working the well, the area commanded by it and the average area of crops watered.

Ploughs.

386. Statistics of ploughs and plough oxen do not possess as much importance as they once did, and the working out of plough *jamā*s is no longer necessary. The question whether the cultivated area in any village can actually be regularly tilled is best answered nowadays by an appeal to the crop returns. But the relation of the number of ploughs to the cultivated area should not be overlooked, and, where a marked deficiency is discovered, it is well to ascertain whether the cultivation is scamped or whether its maintenance depends on non-resident tenants. In either case account has to be taken of a source of weakness.

Wells

387. The depth from which well water has to be drawn, the character of the water-bearing stratum, the sweetness or brackishness of the water, the cost of constructing wells and providing and renewing well gear, the extent to which irrigation is assisted by rainfall or river floods, the sufficiency of the supply of well bullocks, the periods during which wells can be or are worked without interruption, their irrigating capacity as shown by the average area of crops which they water, are all matters for enquiry. The water level sometimes changes with curious rapidity, and after thirty-five feet have been passed, every fall of a few feet involves either a large diminution in the irrigating capacity of the wells or a marked increase in the cost of working them. It is a good plan to have two maps and to colour the villages in the one according to the average depth of the water level in the wells, and in the other, according to their average irrigating capacity, as shown by comparing the number of wells with the acreage of *chahi* crops. If in any estate the latter is very low as compared with other estates having the same water level, the reason will have to be sought in the fact that the wells are in bad order, or insufficiently yoked, or perhaps in the character of the landowners.

388. The quality and cost of the cattle employed for ploughing ^{Plough and well cattle.} or on the wells, their liability to disease, and the period during which they continue fit for work are very important matters. Where the rainfall is at all scanty, the labour of men and cattle involved in well cultivation is incessant, and the necessity of replacing bullocks at short intervals is a great burden on the landowners. The cost of oxen has undoubtedly risen greatly, but so has the price of farm produce. In considering whether the farmer is worse off in this respect than he was formerly, the question is whether the price of the cattle he has to buy has risen in a greater degree than that of the crops which he has to sell, or, in other words, has a most important item in the cost of production grown more rapidly than the money value of the produce.

389. The human instruments of production, owners, tenants, and ^{Human instruments of production.} labourers, next demand attention. The field of enquiry here is wide, embracing as it does everything that affects the economic value of the labour of these three classes as applied to the land. The chief matters for consideration are noticed in the following paragraphs.

390. The extent to which hired labour is employed, its cost, and any forms of agricultural partnership which exist, should be noticed. ^{Labourers and village menials.} The strength or weakness of the tie which binds together the landowners and the village menials, and the degree in which the former depend on the latter for assistance in cultivating the soil, should not be overlooked. It has been suggested that the gradual substitution of contract for status, and competition for custom in the relations of these two classes, has involved a large increase in the cost of production to landlords.*

391. There are parts of the province where the tenants are masters of the situation, where they throw up cultivation with a light heart in one village being sure of a welcome elsewhere; there are other parts where they will accept very hard terms rather than give up their holdings. These differences may be very imperfectly reflected in the rent statistics, but they cannot be neglected in actual assessment. ^{Tenants.}

392. One of the most striking features of Indian rural society is its extreme want of uniformity. Differences of race and inherited disposition as wide as those which sever the Celt from the Saxon are found in neighbouring villages, or even in two subdivisions of a single estate. These are complicated by the influences brought to bear on character by rival forms of religion, the lines of division in which often cross those which separate tribe from tribe. As a husbandman tilling his own fields, or as a landlord dealing with tenants and dependents, an average Jat is very unlike an average Rajput, and differences less in degree but still important often exist between Hindu Jats and Muhammadan Jats, or Hindu Rajputs and Muhammadan Rajputs. These two tribes are referred to because of their numerical importance, and not because they always and everywhere represent the extremes of agricultural efficiency and inefficiency. ^{Indian rural society not homogeneous.}

* Ibbetson's Assessment Report of Sahel Faislat, paragraph 46.

Tribal composition of village population.

393. The tribal composition of the rural population as a whole can be gathered from the ninth, and that of the part of it which consists of landowners from the sixth, of the village assessment circle and *chahi* revenue registers. If these matters are not set out in sufficient detail for an assessing officer's purposes, it is easy during settlement to have all needful particulars entered for one year in the case of each estate.* In an assessment report, the extent of the possessions of each of the principal tribes and the amount of revenue which it pays can be conveniently shown in percentages of the whole cultivated area and of the total assessment.

Ancient habits and character.

394. A settlement of the land-revenue which claimed for the State the full half net assets share everywhere would involve differential rates for the assessment of villages belonging to good and bad agricultural tribes. But apart from this, prudence forbids any attempt at an absolute equality of treatment. Habits and customs unfavourable to good husbandry which have grown up in the course of generations will not be changed in a day. It is wise to fix a demand in every case high enough to discourage slovenly farming and train the people gradually to habits of steady industry. Undue leniency, by fostering sloth and extravagance, may ruin a community as surely as over-assessment. It increases to a harmful degree the sums which can be borrowed on the security of the land, and large credit is baneful in the case of thriftless people engaged in the very precarious trade of farming. But on the other hand, an assessment which hardworking Aráíns can pay without difficulty may drive Rajputs to crime or force them to sell or mortgage their lands. Existing inequalities should be reduced where practicable, but their sudden removal is impossible. There may be here and there incorrigible communities or even tribes, which sooner or later must lose their ownership of the soil. But even in their case it is better for the State that the extinction of ancient rights should be a gradual process and manifestly the outcome, not of a harsh revenue administration, but of the ill deserts of the right-holders.

Incidence of rural population on cultivated area.

395. There have been four general enumerations of the people of the Punjab in 1854, 1868, 1881, and 1891. In calculating the incidence of the population on the cultivated area it is well to exclude the people living in towns. Any cultivated lands belonging to the towns can also be deducted, if they are usually tilled by resident cultivators. It is worth while to notice the incidence on the average area of crops as well as on the cultivated area. Till the rural population has reached the number that can be profitably employed on the cultivation of the soil and on the trades subsidiary to agriculture, such as those of the village blacksmith or grain-dealer, its steady growth is a healthy sign. But when that limit has been attained and all the land worth cultivating has been brought under the plough, any further increase is an evil unless improved means or methods of production can be introduced. A Settlement Officer may get a rough notion of the population that can be economically occupied in farming in any particular tract by imagining an agricultural partnership formed by, say, four families

* The tribal details for each village as a whole can be compiled from the tribal registers drawn up at the last census.

consisting of twenty persons, young and old, and considering what amount of land would fully employ the energies of the working members of the association and support them and the other members dependent upon them. The partnership should be representative of the chief classes living off the land, and should consist in the average proportions of persons too young or too old to work, women and children taking only a minor share in farm labour, and adult males. The last, who may be described as the working partners, will fall into three classes, some contributing only the labour of their hands, others bringing oxen as well into the common stock, and others supplying land and cattle in addition to their own labour. The shares of these three classes in the produce will of course be very different.* Suppose the calculation shows that the working members of an association of twenty persons can till 18 acres of land distributed into irrigated and unirrigated in the proportions usual in the tract, and that the crops they raise are sufficient to support all the members of the partnership and to pay the land-revenue and cesses, it may be concluded that a population of 376 to the square mile of cultivation would not be excessive. Some addition would have to be made to this figure on account of persons engaged in trades which supply the every-day wants of the agricultural population.

396. Further light is thrown on the pressure of the population on the soil by the figures in the sixth of the statements contained in the village and assessment circle revenue registers, which show the number of holdings and owners, the total area, and the cultivated area. It is, however, more important to know the normal amount of land owned by each household than the size of a normal holding or the number of acres usually possessed by individual owners† It is therefore worth while to enquire at village inspections how far these three things agree. Some joint holdings will be found the shareholders in which are heads of different families and a certain number of the proprietors will be children. But on the other hand, an old man with married sons continues till his death to be recorded as owner of the joint family property. It will probably be found that there is no great difference between the number of holdings and the number of owners. As time goes on the tendency to divide joint holdings grows, and it is strongest in the case of the most industrious tribes. This is a point to be remembered in comparing the average size of holdings at two settlements, if the first was made before the present plan of recording the number of owners as well as the number of holdings was introduced.

397. No safe conclusions can be reached by deducing general averages from the figures referred to above. If a Settlement Officer wishes to obtain a clear understanding of the existence or extent of over-population, he must be willing to study the question village by village during his inspections. It will soon become apparent that in order to get true ideas on the subject some holdings must be altogether excluded and other adjustments must be made. Thus the

* An interesting account of actual partnerships of this sort will be found in paragraphs 276-281 of Mr. Ibbetson's Settlement Report of Karnal.

† Mr. Francis' Assessment Report of Sahel Moge, Paragraph 31.

general average for an estate may be greatly affected by the presence of a few very big holdings. Or the holdings may be large but the land included in them may be mostly in the hands of occupancy tenants paying low cash rents which leave only a trifling margin of profit to the landlords after the revenue and cesses have been paid. On the other hand, proprietors with small holdings may own land elsewhere, or have occupancy rights in other fields, or they may use out their resources by cultivating as tenants-at-will. When he has examined the subject village by village, a Settlement Officer can say with some confidence what figures must be eliminated from the circle totals before they can be accepted as evidence that normal holdings have or have not sunk below the level compatible with the prosperity of the great body of peasant owners.

Exclusion of certain classes of holdings.

398. All holdings consisting of an entire estate may be struck out without hesitation. How far it is wise to go in excluding other very large holdings must depend on local circumstances. Holdings which have been bought or are held in usufructuary mortgage by money-lenders may properly be cut out, and also small plots which the land-owners have given to religious persons and village servants. Wells and threshing floors which are the joint property of several shareholders, whose cultivated lands are held in separate ownership, should not be treated as independent holdings for the present purpose, though they appear as such in the *jamatandis*. The area of the village common land must be included. After all these adjustments have been made the area of the remaining holdings may be reduced by the amount of land held by occupancy tenants paying low cash rents.

Tenants' holdings.

399. When calculating the size of the holdings of occupancy tenants and tenants-at-will, it is a good plan to show separately the holdings of tenants under each class who are also landowners. In this way it is possible to get a better idea of the conditions under which ordinary tenants live and of the extent to which landowners, whose holdings are too small to provide a comfortable livelihood for their families, can find additional means of support.

Effect of over-population on assessment.

400. The fact that the people of any tract by multiplying too fast have condemned themselves to a low standard of living and the constant pressure of debt is no reason for reducing an assessment. Any relief given in this way would be small, and would probably soon be swallowed up by a further increase of numbers. Nor, where the existing assessment has become much below the half assets standard, can over-population fairly be put forward as an argument against a moderate increase, which will not make individual landowners much worse off than they were before and may check to some extent the tendencies from which the evil has sprung. But a practical man will see that he cannot treat a congested tract exactly like one more happily situated, and that he will have to forego in the one part of the increase which he would take without misgiving in the other. He will also remember that the same cause which depresses the condition of the landowners has a tendency to force up rents and make the half assets standard very severe.

Decline of population.

401. The decline of the rural population in any part of the country and its failure to maintain cultivation at its old level are

commonly traceable to causes which a Settlement Officer cannot remove or control. All he can do is to adjust the amount of the assessment, and adapt its form to existing circumstances, to point out the causes of decay and suggest any remedial measures which seem feasible. A bad climate is generally the root of the mischief in these cases, and the effect of climate on the health and energy of the people is a point which no assessing officer can afford to neglect.

402. The sources from which information as to the extent of sales and mortgages can be drawn have been described, but the bearing of alienations on assessment has still to be considered. Broadly speaking a large amount of land transfer, especially when the purchasers and mortgagees are money-lenders, is a sign of embarrassment among the land-owning classes, and the rapid growth of alienations in any tract is an unhealthy symptom. Extensive transfers a sign of embarrassment.

403. But it behoves a Settlement Officer to be on his guard against exaggeration. His daily work makes him appreciate keenly the difficulties with which small farmers have to contend, his ears are besieged with interested statements on the subject, and it is not wonderful if sympathy should sometimes weigh down the scale unduly in the direction of pessimism. Sound conclusions as to the real extent and causes of embarrassment can only be reached by studying the figures not only in the mass, but in detail village by village. With the list of sales and existing mortgages before him, an officer inspecting an estate should find it comparatively easy to trace the causes from which the transfers have sprung. Indeed an intelligent native subordinate can do much of this work for him. Subject to be examined village by village

404. A small proportion of the sales may be found to be fictitious. For example, a gift to a favoured relation may be clothed in this garb to defeat the claims of the legal heirs. A considerable amount of mortgage will always exist where land is held on a moderate assessment by bodies of peasant proprietors with free right of transfer. A community may be in a healthy state as a whole, though it includes a number of foolish people to whom credit is a snare, and unfortunate people who have fallen into debt. Farming is a very risky trade, and the most prudent peasant owner may have sudden emergencies to meet, and be unable to borrow without making a temporary alienation. Some mortgages have no connection with poverty. Men who take service away from their homes often mortgage their holdings rather than leave them in the hands of unscrupulous relations or tenants, and occasionally transfers are made merely to raise money for investment in land elsewhere. But it would be idle to deny that the bulk of the mortgages effected spring from the pressure of debt, and that in the case of very many of them redemption is hopeless. A large number of sales to strangers is usually a worse symptom than frequent mortgages. But it has been noticed that Rajput communities and other proud tribes will cling to the name of owner long after the substance has departed and the land is pledged for a sum that can never be repaid. It may be found when the figures are analyzed that the general effect is heightened by an excessive amount of transfer in particular estates or localities or in the villages belonging to a particular tribe. A considerable amount of transfer not a sign of general embarrassment.

**Collateral
mortgages and
unsecured
debt.**

405. It is not always safe to assume that the absence of sales and usufructuary mortgages means freedom from debt. Where the soil is rich and the harvests secure such an inference may be safely drawn. But there are tracts where the money-lender is slow to undertake the risks involved in a usufructuary mortgage by which he would become responsible for the payment of the land revenue. He looks to the debtor's cattle or crops for repayment, and poverty-stricken landowners are found whose fields are subject to no legal burden, but who hand over regularly the bulk of their crops to the village banker, and live on what he will advance to them until the next harvest. Statistics of sales and usufructuary mortgages should, therefore, be supplemented by the collection of information as to collateral mortgages and the amount of unsecured debt. In heavily mortgaged tracts the extent of embarrassment is only disclosed when the floating debt from which fresh transfers must arise has been taken into account.

**Effect of
general indebt-
edness on as-
sessment.**

406. When a Settlement Officer has got a clear idea of the extent and causes of indebtedness, he has to ask himself whether it indicates any general lack of prosperity, or is merely the outcome of individual folly or misfortune. If the community as a whole is in a depressed condition, he must consider whether there is any thing in the pitch or form of the existing assessment, or in the system under which it has been collected which has produced or aggravated the evil. If he is convinced that the assessment is in fault, he must lower its amount or change its form. But where he finds that money is freely lent on the security of the land, he will be slow to assume that an estate is over-assessed. If the method of collection has been bad, it is his duty to point out the errors that have occurred, so that they may be avoided in future. Where debt is in nowise due to over-assessment, it may still have to be considered as an obstacle in the way of taking the full enhancement that might otherwise be claimed. The policy dictated by prudence and humanity in such a case is substantially the same as that explained in discussing the bearing on assessment of two evils from which debt often springs, hereditary want of thrift and over-population.

**Differential
assessment of
alienated
lands.**

407. In the foregoing paragraphs, cases have been considered in which the character or the poverty of the proprietors impels a Settlement Officer to fix the demand much below the amount due under the half net assets rate. It is a drawback of our village system of assessment that it makes it difficult to discriminate between the struggling peasant owner and the well-to-do landlord when they are found, as often happens, in the same estate. The free right of transfer, which proprietors have for many years enjoyed, has greatly affected the constitution of many village communities by introducing into them as owners and mortgagees persons who are aliens to the original brotherhood, and often non-resident money-lenders. It is sometimes hard to decide whether the demand should be fixed mainly with reference to the circumstances of the majority of the proprietors who represent the old landowning stock but have lost their hold on a considerable part of the land, or with reference to those of a few well-to-do transferees. These difficulties and the losses to the revenue which the present system entails have led to suggestions from time to time for an assessment frankly differential in its

character. One form of differential assessment suggested has been to fix for each estate an assessment as near to half net assets as possible, and to distribute this assessment over the holdings, granting freely to members of the original proprietary body and to true agriculturists special remissions of part of the full revenue demand. The form of the assessment would thus become very similar to that in force in some villages on the North-West Frontier where deductions are allowed to the landowners as "border remissions." It is urged that when it is deemed prudent to pitch the demand below the standard out of regard for the difficulties of the old proprietary body there is no reason why further loss should be incurred by granting the same indulgence to transferees. An object which has bulked largely in the eyes of most advocates of differential assessments has been the check on alienations to money-lenders which it has been supposed they would exercise. Accordingly the scheme usually put forward has confined the imposition of the full assessment to lands alienated by sale or usufructuary mortgage to persons of this class. Some would limit the proposal to future transfers, others would apply it at a revision of the assessment in the case of all transfers which had taken place during the currency of the expiring settlement. The subject has, in recent years, been a good deal discussed in the Panjab, and the arguments on both sides will be found in the papers noted below.* The decision of the late Lieutenant-Governor, Sir Dennis Fitzpatrick, was unfavourable to any plan of the sort. He held that the proposal was in no way unjust or unfair if it was limited to future transfers, but he thought it unwise to impose an enhanced assessment in the case of transferees who were themselves agriculturists, as they would probably be for the most part small farmers seeking, perhaps with borrowed money, to make some small addition to their own petty holdings. If the scheme was adopted at all, it should be confined to future transfers to money-lenders, but even so the policy proposed was a very doubtful one. It might be confidently asserted that it would not check alienations to any degree worth mentioning, while it would certainly lessen the amount which an embarrassed peasant could get for his land. The medicine in short would not mitigate the disease, while it might produce unforeseen, and very possibly harmful, consequences. At the same time the scheme when limited to future transfers to non-agriculturists would yield little additional revenue to the State.

408. But whatever may be thought of the merits of the particular proposals which Sir Dennis Fitzpatrick rejected, few will contend that well-to-do rent receiving landowners, whether they be money-lenders or not, are entitled to the concessions which policy and humanity often demand in the case of struggling peasant farmers. How far discrimination can wisely be carried may well be a subject of dispute, but equality of assessment is under existing circumstances impracticable. Where the holdings of the two classes are found in a single estate it may be necessary to treat them exactly alike, but that is a matter of expediency and not of justice.

How far discrimination in assessment is just and expedient.

* Revenue Proceedings of the Panjab Government Nos. 1 and 2 of August 1894.
 Ditto of ditto Nos. 22-44 of December 1896.

CHAPTER XXIV.

ASSESSMENT GUIDES OTHER THAN THE HALF NET ASSETS ESTIMATE.

Assessment of
golden other
than half net
assets estimate.

409. There is only one standard of assessment, that of half net assets, and the question of the determination of its money equivalent has already been discussed. But the practical consideration of the problem of land revenue settlement has suggested several assessment guides which may be employed to supplement and correct the conclusions drawn from a bare examination of rents and other net assets data. Even if the difficulties in the way of an exact calculation of the standard assessment could be completely overcome, it is admittedly a maximum which cannot be reached in all cases, under all circumstances, and at one and the same time. One use of the assessment guides now to be considered is to aid a Settlement Officer in deciding how nearly he can attain to it without too largely or too suddenly increasing the burdens on the land.

One-sixth produce estimate.

410. In most districts of the Panjab an assessing officer has to deal mainly with land cultivated by the owners themselves. Here the existing value of land on which the half net assets is based cannot be arrived at by any direct process. To meet this condition of things the system in force in the Panjab is, as described in paragraph 309, to apply the two main standards derived from cash and kind rents prevailing in areas where they are levied, to the lands held by self-cultivating proprietors. A third method, and one which was much used for several years in the Punjab,* is to ascertain the gross produce of all the lands in the tract under assessment and to take a fixed proportion of this produce to represent the Government demand. This proportion was fixed in 1871 at one-sixth of the gross produce. The proportion was arrived at more by experience than by any theoretical process, and is admittedly only an approximation not necessarily having any connection with the renting value of land, or with the surplus profits of the proprietors. Moreover in this process there is the same difficulty of appraising the money value of the proportion of the gross produce as in a calculation of half net assets based on rents in kind. Nevertheless the calculation is of some value as a check on the other processes, and the use of it may tend to prevent great inequalities of assessment which might sometimes spring from fixing attention solely on the rents paid on a small proportion of the cultivated area.

Rates of past settlement applied to existing areas and result enhanced on account of rise in prices.

411. If, after studying the fiscal history of the tract under assessment, the Settlement Officer is satisfied that the demand under revision was not burdensome when first imposed he can frame a rough assessment guide by applying the rates of the existing settlement to the present areas and increasing the result proportionately to the general rise in the value of agricultural produce. The rates to be used in this calculation may either be the rates employed by his predecessor in assessing different soils or classes

* See paragraph 70.

of land or the average rates adopted by the landowners in distributing the revenue over their holdings. In calculating what these were only such villages can be taken into account as adopted in the *bachh* differential soil rates. The latter are valuable if there is reason to believe* that the *bachh* was made with the intelligent co-operation of the proprietors, and does not merely represent the method of distribution which the settlement officials thought the best or the least troublesome to themselves. The average rates used in assessment ought of course for a circle as a whole to agree closely with the sanctioned revenue rates, but in some of the older settlements there is a considerable difference between them.

412. There are two cautions to be given as to the use of this guide. We conclude that an assessment was not too high if it worked without strain in the early years of its currency. But if these were years of specially favourable harvests and good prices, or if the settlement was at once followed by the rapid breaking up of waste land, its easy working may not be solely due to its own merits. Again it is only right to take credit for the full increase of the cultivated area if the new lands with an equal expenditure of labour produce as much as the old, and for the whole of the rise in prices if the cost of production has not grown quicker than the value of the produce (see paragraphs 369 and 389). When discreetly used, however, this guide is not without value.

413. But besides looking back to the rates used by his predecessor twenty or thirty years ago and trying to adapt them to present circumstances, a Settlement Officer will naturally look around him and see what rates have in more recent times been employed for the assessment of similar lands in neighbouring *tahsils* or districts. The nearer the settlement with which comparison is made in point of time, the smaller will be the adjustments needed on the score of changes of prices and the like. It will not be difficult to learn how the settlement of an adjoining *tahsil* or district is working, and with the help of the revenue registers and assessment reports it is now easy to tabulate the leading statistics of any two circles and to mark the chief points of resemblance and difference. A scheme giving the heads of a pretty thorough comparison of the kind required will be found in Appendix XI. It may sometimes be possible to supplement the study of the statistics by a brief visit to the tract to which they relate. In comparing the *chahi* rates of two circles the average area per well to which the rate in either case was applied should be noted; and it is well to take the larger of these areas and see what the same acreage surrounding a well in the other circle pays at the wet and dry rates sanctioned for that circle. Thus if the average *chahi* area per well is in circle A 24 acres and in circle B 18 acres, and the *chahi* rates are Rs. 3 and Rs. 3-8-0, respectively, while in circle B the dry rate is Re. 1-8-0, 24 acres surrounding a well in either circle pay Rs. 72.

414. When comparing the statistics of two tracts the Settlement Officer must make sure that the chief factors, class of land, rainfall, depth of water-level, &c., are really similar, and that technical terms, such as *chahi* "cultivated area," have in both cases been used in exactly the same sense. It is well to remember that, while equity calls for a rough equality of treatment between similar

Cautions as to use of this guide.

Assessment of similar lands in neighbouring tracts.

Cautions as to use of this guide.

tracts, inequalities of long standing, whether they spring from historical causes or from a mere difference between the views of two Settlement Officers twenty or thirty years ago, can only be redressed by degrees.

Comparison
with revenue
in Native
States.

415. The incidence of the revenue in any adjoining Native State, the manner of its collection and the condition of the landholders, should not be neglected. The wide difference between our system of assessment and that commonly followed in the territories subject to ruling chiefs makes it impossible to use their revenue arrangements as a guide to be followed at all closely. What most native rulers take from their subjects is still rent rather than revenue, and the cultivators may be free from debt because none will take their land as a pledge. Our scheme of settlement, on the other hand, has been framed with the express object of making land a valuable property. But where an existing assessment is much below the standard of half net assets, and it is found that villages beyond the border paying a far higher demand are quite as thriving as British villages, it is difficult to urge that a substantial enhancement will produce distress in the latter.

Surplus pro-
duce gauge.

416. In the XIX Chapter the possibility of using an estimate of the requirements of the people for food, clothing, and the like as a means of detecting the existence of gross errors in the produce estimate was discussed. In his assessment proposals for the thickly peopled Jullundur district, Mr. Purser sought to employ the difference between these two estimates as a guide to the amount of enhancement that might prudently be taken. The result was not encouraging, but the discussion to which the attempt gave rise is instructive. Mr. Purser started with the proposition that "as a maximum rate of enhancement has been laid down and no minimum, it may fairly be assumed that the intention is that the Government demand is not to trench on the resources necessary for the successful prosecution of the various industries of the district, among which agriculture is supreme without a rival." He divided the crops into five classes according as they furnished food for men, food for cattle, clothing, agricultural gear, and luxuries, such as tobacco, opium, and sugarcane. Working on the assumption that the necessary food consumption averaged seven maunds per head yearly, he concluded that the district did not produce enough food for its own support, and that the local supply had to be reinforced by imported grain. The fodder crops were all consumed by the cattle, and dairy profits were small and might be put against the cost of cattle purchased from other districts. Nearly the whole of the cotton crop was used up for clothing and all the hemp for well ropes. The only crop of any importance left was sugarcane, and he held that its value to the cultivator, say Rs. 70 per acre grown, with a trifling addition on account of opium, spices, and the like, and a small share of the cotton crop, provided the margin out of which had to be met the land-revenue and cesses, and among other things the cost of repairing wells, buying carts, making good the losses caused from time to time by murrain among the cattle and also any domestic expenditure over and above the barest necessities of life.

417. His contention was not accepted by the Settlement Commissioner (Major Wace) or the Financial Commissioner (Colonel W. G. Davies). They hold that the two estimates on whose correctness the argument depended for its validity were matters which "no industry or attention . . . will ever succeed in removing from the region of dispute and inaccuracy," and that it was much safer to trust to the plain indications afforded by the price of land and its produce by the prevailing rents, and by the general prosperity of the people. It was pointed out that Mr. Purser's fears were inconsistent with the fact that the landowners, in exactly similar tracts in a neighbouring Native State, paid a much higher revenue and yet prospered, and also with the large expenditure on litigation in Jullundar. Accordingly a much larger enhancement was taken than Mr. Purser had proposed, though even so the new demand did not amount to two-fifths of the net assets.

Mr. Purser's
argument not
accepted.

418. Subsequent experience showed that the re-assessment had not checked the development of the district or made it unprosperous, and Sir James Lyall when passing orders on the Jullundar Settlement Report stated that he had no doubt that the Settlement Commissioner and the Financial Commissioner were "practically right" in not accepting Mr. Purser's proposals. At the same time he thought there was a great deal of force in the considerations underlying Mr. Purser's contention.

Sir James
Lyall's views.

"An argument of this character is useful as a check or test, but it must be admitted that Mr. Purser gave too much prominence to it, and seemed to rely on it too much. . . . His facts were no doubt broadly true, and they indicated the difficulty of taking a considerable increase without running the danger of reducing unduly the already scanty subsistence fund of these peasant proprietors, earned as it is by much general thrift and unceasing industry. As Mr. Purser remarks in one of his reports, the district seems to be in a position where it would take very little to convert its fairly prosperous condition into distress. It must be remembered that in a district like Jullundar our assessment is only in theory one upon rents, and that, with the very small holdings of the peasant proprietors, Government is practically taking from most of them all that they can really pay and live in a frugal way in decent comfort. It is only a few of the cultivating peasant proprietors who derive any appreciable addition to their income from the one-fifth of the cultivated land which alone pays actual rent to its proprietors: most of this land belongs to proprietors not of the peasant class who have taken to service or other means of living, probably because their holdings are too small for profitable cultivation. It is, His Honor believes, the general fact that the smaller proprietors have to sell their wheat as well as their sugar and cotton, and to live mainly on the coarser grains, of which large quantities are imported from other less highly cultivated districts. Mr. Purser's argument in his assessment reports against taking too much account of a rise in prices in a district like this is, in Sir James Lyall's opinion, generally sound: his remark as to the ease with which the petty proprietors may be plunged into debt by the loss of plough and well cattle, which are now largely imported from other districts, deserves much consideration. At the same

time Sir James Lyall accepts Major Wace's remark on this subject, that a large rise in prices of produce does on the whole facilitate payment of revenue even in a district like this, and must be accepted as of itself justifying and requiring a moderate increase of assessment."*

Use to be
made of calcu-
lations of sur-
plus produce.

419. The instrument which failed in Mr. Purser's hand cannot be recommended to others as likely to prove effective as an assessment guide. But such a calculation as he attempted may be usefully made to test the existence and extent of over-population. If, however, it indicates the presence of an amount of impoverishment of which there is no tangible proof, one will have good reason to suspect the accuracy of the assumption as to the yield of the land on the one hand or the requirements of the people on the other upon which it depends. Before accepting the view that the available surplus is small it is always prudent to collect and examine statistics of the exports and imports of agricultural produce from and to the district.

Opinions of
native officials
and respect-
able land
owners.

420. A Settlement Officer should freely discuss the assessment in all its bearings with his most experienced native subordinates. Some tact may be required in order to elicit their real opinions. It is a good plan to make the Extra Assistant Settlement Officer and *tahsildar* record the assessment which they think each village can suitably bear, and to compare their estimates with one's own. Some importance was at one time attached to what were known as "the *chaudhris' jamas*," that is, to the village assessments proposed by committees of respectable landowners. To set men of this class to frame assessments for their own villages and those of their neighbours is to put a strain on their honesty and intelligence to which the former will possibly, and the latter certainly, prove unequal. But, where they know the total increase which a Settlement Officer intends to take in a circle, their view of the proper way of distributing it over the estates may be worthy of attention. It is hardly needful to point out the importance of the freest intercourse between the Settlement Officer and all classes, including assignees, interested in the land-revenue. It is right that *jagirdars* should feel that they have had a fair hearing in a matter which affects them so closely.

* Review of Final Settlement Report of Jullundur, paragraph 7.

CHAPTER XXV.

INSPECTION OF ESTATES FOR ASSESSMENT.

421. Settlement Officers are required to make a special inspection of every estate before fixing its assessment. It is necessary that this task should be practically completed in each *tahsil* before its assessment report is submitted. Every officer will follow his own plan of inspection, but the following instructions issued by the late Colonel Wace contain some useful hints on the subject:—

Inspection of
estates for as-
sessment.

"At the beginning of his operations, the Settlement Officer should provide himself with note-books of a convenient size, and assign a leaf to each estate, arranging the villages by assessment circles topographically. . . . So far as is possible he should study the available statistics of each estate before inspecting it, and should note in the leaf for the estate the points in the statistics which seem to distinguish the estate and call for test or explanation on the spot.

"It will also prove of much assistance if in the inspection note-book, or opposite the leaf assigned to each estate, a small scale map of the village is inserted. Such maps can be copied from the revenue survey volumes, which are usually on the convenient scale of from 2 to 4 inches per mile. A few rough notes written across the map will impress the character of the lands of the estate more clearly on the inspecting officer's memory than even the fullest written description, and as he will often have from 1,000 to 2,000 estates to inspect any real assistance to the memory becomes of the greatest value to him. Should this elaboration, however, not be practicable, it is at least advisable to keep a small scale map of the assessment circle showing boundaries of estates in the pocket of the note-book.

422. "It is not desirable to record too voluminous notes; but, when an officer has 500 or more estates to deal with, his memory needs at least this much aid, that the important facts relating to each village should be carefully noted as they come under observation. An assessing officer should also remember that accident or State necessities may at any moment involve his removal, and that the power of his successor to fill his place without delaying the conclusion of operations will depend very much upon the notes made over to him.

423. "The following heads are given in illustration of the points which should ordinarily receive attention in these notes, but it will be understood on the one hand that it is often unnecessary to remark on many of these points where estates are small and close together, and, on the other, that there is no limit to the varying circumstances requiring special attention in different tracts:—

- (1) Nature of crops and prevalence of the more valuable crops and the average area under crop during the year compared with the cultivated area of the village,

Character of
notes to be re-
corded.

Points to be
noted on.

- " (2) General lie of the land, quality of soil, and situation of the village with regard to communications, liability to floods, and drainage,
- " (3) Sources and permanency of irrigation supply, and extent of irrigated area,
- " (4) Caste of the proprietary body, and how far the cultivation is in the hands of the proprietors themselves, or of resident or non-resident tenants with or without occupancy right,
- " (5) Average size of proprietary holdings,
- " (6) Past fiscal history of the estate showing the general result of previous assessments with special reference to reductions or suspensions hitherto found necessary
- " (7) Extent of indebtedness as shown by a rough estimate of outstanding floating debt as well as by actual areas sold and mortgaged,
- " (8) Increase in cultivation and extent of culturable land still available for future increase,
- " (9) Prevailing rents;
- " (10) Lastly, it should be noted how far the proprietors of a village depend for subsistence on their land alone, and whether the estate yields any miscellaneous profits other than the ordinary crops.

Method of
inspection.

424. " Such notes as are above described can be made on the occasion of any visit to an estate; and whenever an assessing officer rides through a tract he should carry with him the note-book relating to it. But besides occasional visits arising out of current duties, there should be one inspection of each estate for assessment purposes, which should be as full and complete as possible. The assessing officer's ability, both to frame general rates for the circle and to make a fair assessment of each estate, depends largely on the manner in which he carries out this duty. At what time this inspection work can be taken up depends partly on the progress of village record work, but the earlier it can be begun the better, for it usually occupies much time and is very laborious. The amount of attention and examination each village requires depends on the character of its husbandry, tenures, and recent fiscal history. Sitting in a public place in the village or in his tents adjacent thereto, the assessing officer should have the map of the estate and the *patwari's* registers laid out before him, and should discuss with the chief owners freely and openly the quality of the land, the character of the assessment thereon, and the facts and figures shown in these registers. He should also, either before or after the discussion, ride over the estate, taking some of the agriculturists with him.

Rough estimate of future revenue.

425. " It is a good plan for the inspecting officer to enter up a rough estimate of the future revenue of the estate immediately on his inspection. . . . The *tahsildar* should be required to make similar inspections, estate by estate, and to record the results. . . . The notes so made by the *tahsildars* should be carefully considered

by the assessing officer, and be compared with his own notes when the time comes for fixing definitely the new assessment of the village."

426. One or two further remarks will not be out of place. It is a mistake to begin the inspection of villages for assessment too early, especially where the Settlement Officer has had little previous experience of assessment work. During the first year the organization of his staff and the supervision of survey and record work are his chief duties. While he is moving about his district for that purpose he has an excellent opportunity of acquiring that general knowledge of the people, the agriculture, and the strength or weakness of its different *tahsils* and circles which is a needful preliminary to a detailed examination of the villages.

Detailed inspection not to be begun too early.

427. The statistics to be studied before an estate is inspected will be mostly found in

Statistics to be studied before inspecting an estate.

- (a) the village revenue register or note-book,
- (b) the abstract village note-book,
- (c) the list of rents (Appendix IX),
- (d) the well statement (Appendix VIII),
- (e) the lists of sales since settlement and of existing mortgages (Appendix IX).

To these may be added one or more tables drawn up beforehand according to a prescribed pattern with the object of bringing together in a striking way the principal assessment data including not only rents, but also the chief of the factors referred to in the chapter on "general considerations."

428. The orders connected with the maintenance of village note-books require that "the remarks of the Settlement *tahsildar* (if there is one) or Extra Assistant Settlement Officer, or of both these officers, as the Settlement Officer may direct in each case, and the remarks of the Settlement Officer should be carefully prepared and entered by these officers themselves, the entries being made in the vernacular village note-books in the case of the *tahsildar* and Extra Assistant Settlement Officer. The remarks should contain a brief sketch of the capabilities of the estate, of the character of the people, and of the class to which the proprietors belong; and of the grounds of the proposed assessment, with such further information of interest bearing upon the condition and capabilities of the village as the officers mentioned can supply from their personal knowledge. Nothing which obviously appears on the face of the tabular statements need be repeated in the remarks." The note of the Settlement *tahsildar* should be entered in the revenue register before the Settlement Officer inspects the village.

Remarks to be recorded in village revenue registers.

429. The tracing of the survey map or a copy of the field map reduced by pentagraph should be placed in the English village note-book rather than in the rough note-book alluded to in Colonel Wace's instructions. Indeed, if a Settlement Officer can write up his remarks daily in the permanent note-book of each village which he has inspected,

Remarks to be written up daily.

he will save himself much time and trouble, and the notes actually taken on the spot need only consist of the briefest jottings in a pocket book. A paragraph will of course have to be added after the demand has been finally fixed showing the grounds on which its amount was determined.

Use of rough
preliminary
rates.

430. The considerations which will be present to a Settlement Officer's mind in making the rough estimates of the future revenue of each estate to which Colonel Wace referred will be many and various. But he will find it expedient from the first to use rates of different kinds as general guides. None of these can be slavishly followed in village assessment, but they are needed if only to serve as a standard of comparison and ensure some measure of equality in assessment. These rates may be rough half asset rates, rates of the current settlement enhanced for rise of prices, rates recently sanctioned for similar tracts elsewhere, and tentative rates which the Settlement Officer thinks likely to prove suitable to the circumstances of the circle, but which he may expect to modify as his enquiries proceed. Though the data for making half assets estimates based on *bata*s and cash rents may still be incomplete, it should as a rule be possible to frame rough half assets rates. It will often be found that the half assets rates on any particular class of land or soil, the share of the produce usually taken by landlords being known, depends really on the valuation of two or three crops, for example, wheat and *chari*. Where *zabti* rents are paid for one or more of these crops the matter becomes still simpler. It may also be easy to ascertain roughly what is considered a fair cash rent for each class of land. It may appear, for example, that certain rates per *kanal* or *bigha* are very generally taken. As far as possible all the estates in a circle should be visited during a single tour, and when the whole circle has been inspected the Settlement Officer should scrutinize his preliminary village assessments and modify them where necessary.

Great importance of village inspection.

431. The worth of a settlement depends mainly on the care and judgment exercised at this stage. Fuller knowledge may lead an officer before he is ready to report his proposals for sanction to alter his view of the amount of enhancement that should be taken or the extent of the relief that must be allowed. But it is hardly likely that he will change materially his estimate of the relative revenue-paying capacities of the different estates, and a high assessment which is properly distributed may be expected to work better than a lower one in which the distribution over estates is mechanical or ill-judged.

CHAPTER XXVI.

ASSESSMENT OF PARTICULAR CLASSES OF LAND.

432. In the preceding chapters an attempt has been made to give a general description of the means for making a just settlement of the land revenue. In the course of the discussion some of the difficulties besetting the rating of lands watered by wells and canals, flooded by rivers, and dependent solely on the rainfall, have naturally been mentioned. But it will not be out of place, even at the risk of some repetition, to deal here in a more particular manner with the main problems connected with the assessment of the principal classes of land.

433. A stranger studying a table showing the wide range of *chahi* rates in the Panjab from between five and six rupees an acre under which well irrigation is carried on, in parts of Jullundur and Hoshiarpur to a rupee or less in the Bar tracts of the western districts might well doubt whether any reason could be given for such extraordinary variations. With growing knowledge he would come to see that they could be broadly justified by the extreme diversity of the conditions under which well irrigation is carried on in different parts of the province. In the plains the rainfall varies roughly from 5 to 50 inches, and wells are used for irrigation with a water-lift ranging from a few feet to 50, 60, or even 70 feet. In some lowlying moist tracts the wells are an insurance against occasional drought, and in ordinary seasons are worked for the maturing of a small area of specially valuable crops. Another marked type of well cultivation is found at its best in the uplands of Jullundur and Ludhiana. Here the coarser food grains are raised on the rain lands, and the well areas are devoted to fine crops of wheat and maize, cotton and sugarcane. In years of average rainfall no attempt is made to spread the water over a wide surface, from 10 to 20 acres being thought enough to irrigate in the two harvests. Elsewhere, as in the great well tract known as the *Charkhri Mahal* in Sialkot and Gujranwala, the climatic conditions lead the people to annex to each well a far larger area in the hope that, with favourable rains at the sowing season, a great breadth of crops of moderate value may be raised. Where the rainfall becomes really scanty, the wells have to produce even the food for the cattle that work them. Finally, as in the south-western districts, wells require to be supplemented by river water coming naturally by over-flow, or brought through artificial channels, on to the land. Even within the limits of a single district the conditions under which well irrigation is carried on may vary immensely. In the Hill circle of the Shahpur district a well has, on the average, attached to it only $2\frac{1}{2}$ acres, but produces annually $4\frac{1}{2}$ acres of irrigated crops. In the Ara circle the average area annexed to a well is 54 acres, but, though as many as six yokes of oxen are employed on a fully worked well, half the land lies fallow every year.

434. Such striking variations make the problem of fairly rating well lands a difficult one, for it is impossible to lay down any general proposition, as Mr. Prinsep was inclined to do, that any particular

Some remarks on assessment of different classes of land desirable.

Diversity of conditions under which well irrigation is carried on.

Care requisite in assessing wells.

sum per acre represents the proper difference between wet and dry rates over very wide areas, and the experience gained in one place may, unless checked by a careful study of local conditions, be positively misleading elsewhere. Nor does the difficulty end when the character of the well irrigation in different tracts and different circles has been clearly apprehended. Within each circle, especially where the circles are large, the well assessments must be expected to vary considerably. Changes of water level are sometimes very rapid, sweet and salt wells are found not far apart, in one estate the wells may be mostly old and weak or insufficiently supplied with oxen, in the next they may all be in good order and fully yoked. Even inside a village the wells will be old and new, good and bad, and the system of tillage on those near the homestead and those at a distance from it may be so distinct as to call for separate rates. A Settlement Officer cannot always leave the landowners to distribute the total well assessment over the wells in an estate; he must be ready to help them in the task, and have sufficient knowledge to detect any attempt on the part of more powerful coparceners to put an unfair share of the burden on their weaker brethren. He cannot hope to make a well assessment which will work smoothly unless he will pay great attention to details. Mr. Francis has told us that in Zira "each well was seen during my inspection of the village and the area shown in the annual papers as watered by it was verified. The depth, &c., and any defects in the well or inferiority in the land were noted. The people were informed what sums I proposed to put on each well." Such minuteness is often impossible, and perhaps is not always desirable. But the remarks of the Settlement *tahsildar* in the well statement and a table showing the average area of crops watered by each well should direct the attention of the Settlement Officer to the wells which specially require to be looked at in his village inspection.

Cost and risk
of well irriga-
tion.

435. The concession of an assessment at unirrigated rates for twenty years* is intended to enable an owner to recover out of the increased produce of the land his capital expenditure with reasonable interest. The best proof that the treatment accorded to wells as regards their assessment is not considered unfair by the people is the steady growth of irrigation in most suitable tracts. Assessing officers who are dealing with parts of the country where well-sinking is specially difficult and costly should not forget that the Financial Commissioner has power to extend the ordinary period of exemption. But apart from the question of the initial capital expenditure, there is always a fear that in viewing the rich results of well irrigation we may overlook the cost at which they are obtained and the risks involved. The life of a peasant farmer with a small irrigated holding is often a hard one. It has been noticed that while wells will tide a village over ordinary seasons of scanty rainfall, a tract dependent on them recovers more slowly from prolonged drought than an unirrigated one. Many of the cattle succumb to incessant work, though valuable crops like sugarcane are sacrificed to keep them alive. And an outbreak of murrain may do quickly in an ordinary year what a drought effects more slowly.

Caution as to
recorded area
and rent of
such lands.

436. The need of ascertaining the real irrigating capacity of wells by the help of the harvest inspection registers (paragraph 388)

*See Chapter XXIX.

and the danger of accepting without enquiry the apparent rent as the true rent of *chahi* land (paragraph 389) have already been noticed.

437. There is little doubt that the tendency of the early Punjab settlements was to make the assessment of well land relatively severe, and Sir J. B. Lyall thought that this mistake was not wholly absent in some comparatively recent settlements. Thus in reviewing the final settlement report of Jullundur, he remarked:—(The Lieutenant-Governor) "is disposed to hold, as he did in the case of the Ludhiana settlement, that in fixing the revenue rates finally sanctioned there was a tendency to put the rates on . . . well-irrigated land too high as compared with the rates on unirrigated land. The difference seems much greater than is justified by the estimates in the assessment reports of the relative values of the soils . . . However, if this mistake was made it may be said to have been generally rectified by the people in distributing the demand, as it will be seen from . . . the final report that they never put on *chahi* land more than double what they put on unirrigated land, and often put considerably less on it. In so doing they may have gone beyond the equities of the case, and it is probable that the rates on unirrigated fields by their distribution are often in excess of the half net assets of such fields, but their tendency seems preferable to our tendency to pile the revenue on to well-irrigated lands which seems to be to some extent an unfair tax on industry and capital expended on the land. His Honor considers that we have inherited this tendency from the Sikhs, in whose cash assessments of villages it was painfully apparent as he knows from early experience in Gurdaspur and other districts. But the Sikhs' only principle was to take as much as could be got without causing cultivation to be abandoned. It is true, as Mr. Purser lays down in one of his assessment reports, that the revenue rates for a fixed demand must take into account not only the average produce on a term of years, but also its regularity, and it is no doubt this consideration which made Mr. Purser assess irrigated lands higher on the produce than unirrigated. But it was Mr. Purser's *chahi* rates which were ofteneest raised by Major Wace and Sir William Davies, though in His Honor's opinion Mr. Purser had himself pushed his principle quite far enough, if not too far."

438. In districts assessed for a long term leases of individual well-ownership may arise from the breaking down or disuse of wells which hardship were at work at settlement long before its period has expired. Were the State to remit the assessment on abandoned wells and at the same time exempt the land served by new wells from assessment its revenue would be apt slowly to diminish till the next settlement was made, the inducement at once to repair or replace a worn out well would be weakened, and the principle that the members of each village community are jointly responsible for the whole sum assessed on the estate would be infringed. But that principle is asserted by exercising the power of ordering a redistribution of the revenue over holdings (Act XVII of 1887, Section 56). This combined with the offer of a *takavi* loan for the sinking of a new well or the repair of the old one may often be the best way of meeting the difficulty. But in the western and south-western districts the estates are often mere artificial groups of separate wells, and there is practically no unirrigated cultivation. The well-owners are not united by any bond of

Tendency to
over-assess
well lands.

Elashty in
well assess-
ment.

common ancestry or common village life, and joint responsibility is an incident violently engrafted on a tenure to which it does not naturally belong. It is indeed so much a fiction that it would be objectionable to try to make it a reality. Prolonged drought is followed by desertion of tenants and wells fall out of use for years which are quite capable of being worked. It would be hard to make the owners of the other old wells pay the assessment of the defaulting owner when they have just managed to keep their own wells going in the face of the same difficulties to which he has succumbed. New wells would, under the ordinary rule, be protected for the term of settlement and possibly for longer, and there is no new unirrigated cultivation to assess. To meet such cases a compromise has been adopted. The assessment is remitted whenever a well falls out of use, but it is re-imposed at once, or after a short period of exemption when the well is again worked, or another is made in its place. New wells are assessed at a lump sum fixed beforehand by the Settlement Officer, and based on rates somewhat lower than the circle well rates, and this assessment is put in force when the well has been at work for a few years.* A proposal to make such remissions as have just been described a common feature of settlement policy was recently rejected by the Financial Commissioner, Mr. (now Sir) Mackworth Young, and the Lieutenant-Governor, Sir Dennis Fitzpatrick, on the ground that to do so "would be contrary to the principles of our system, would remove an important incentive to thrift and industry, and, if accompanied, as it would necessarily be, with an arrangement for at once bringing under irrigated rates lands for which new wells were constructed during the currency of a settlement, would . . . be most distasteful to the people."†

Imposition of a lump sum as a means how far permissible.

439. Mr. Prinsep's *abiana* system was disallowed by Government (paragraph 64). Provided however that the *chahi* assessment is determined in the same way and fixed for the same term as that of unirrigated land, it may be found of advantage in connection with the *bachh*, and more especially where any remissions of well revenue during the term of settlement are contemplated, to treat the difference between the assessment of the land served by a well at wet and dry rates as a separate item represented by a lump sum. In parts of the country where rain crops are almost unknown this *abiana* may be the whole assessment of the well lands.

Chahi-sait rates.

440. Where the mixing of watering from wells with flooding is common the spring crops are usually sown on lands soaked with flood water and matured by well water, while the autumn harvest depends mainly on the river, but may require a final watering from the wells after the floods subside. It may be necessary to have higher rates for lands which possess a double source of moisture than for those dependent solely on wells. But sometimes the inferiority of the lands at a distance from the river as regards water supply may be compensated by better soil and greater facilities for manuring.

Method of assessing *chahi* land noticed in Chapter VI.

441. The methods of land revenue assessment of canal-irrigated land adopted at different times have been noticed in the historical

* See, e. g., paragraphs 183-196 of Mr. Steadman's Settlement Report of Jhang, and paragraph 106 of Mr. Wilson's Settlement Report of Shahpur.

† Punjab Government No. 212 S., dated 21st June 1896.

Water-rate or occupier's rates.

443. The State as a canal-owner is clearly entitled to recover the price of the water it supplies from the person who uses it. The relations of the two parties do not differ essentially from those of any other buyer and seller. The private owner of a canal has also a right to take from the irrigators a price for the water. The price of canal water is usually levied by an acreage rate known generally as "water-rate" or "occupier's rate." The latter is the term employed to describe the charge in the Northern India Canal and Drainage Act (VIII of 1873). On State canals as a rule differential crop rates are imposed, one chief factor in determining the pitch of the rate being the amount of water ordinarily required to ripen the particular crop. In the case of the class of canals described as "shared" the State is not entitled to levy an occupier's rate equivalent to the full price of the water supplied. But it has a right to recover in some form or another interest on any capital expenditure it may have incurred on improvements, and also the cost of management and of annual clearances so far as these are not effected by the irrigators themselves.

Water-advantage rate, owner's rate, and *nahri* parts.

444. The State as supreme landlord has a right to a share of any increase of rent due to the introduction of canal irrigation by its own agency or by that of private individuals. As a canal-owner it might have pitched the occupiers' rates so high as to prevent any such rise of rent, but it has not been the policy of Government to exclude landowners from participation in the profits arising from improvements effected at its expense. It is reasonable that in the case of canals owned by private individuals the State should have power to limit the amount that may be levied as water-rate, otherwise no margin of profit might be left on which to base a claim to assess the land in its irrigated aspect. The enhanced assessment claimable on account of the introduction of canal irrigation may be determined in two ways.

The land may simply be rated as irrigated, no attempt being made to discriminate the portion of the assessment which is due to irrigation. This is the method by which the lands watered by perennial canals were assessed in our earliest settlements (paragraph 51), and the assessments of lands dependent on some of the inundation canals are still of this description. Mr. Prinsep initiated the plan of dividing the assessment into two parts, the first representing the revenue claimable from the land in its unirrigated aspect, and the second that arising from the landowner's increased profits due to irrigation. The latter is described as "water-advantage revenue" or canal-advantage revenue (vernacular *khush hainiyati*). This revenue Mr. Prinsep took by means of a water-advantage rate levied on the area irrigated at each harvest (paragraphs 59 to 62). The owner's rate referred to in the next paragraph is the water-advantage rate under another name (paragraph 72). In some recent settlements the fluctuating owner's rate has been replaced by a fixed canal-advantage revenue, the assessment rate in this case being known as the *nahri* parts (paragraph 85).

Assessment of lands watered by perennial State Canals.

445. Two systems of assessment of land revenue on lands watered by perennial canals at present prevail. On the Western Jumna and Agra Canals a fluctuating owner's rate is levied in accordance with rules framed under Section 37 of the Canal Act (VIII of 1873) in addition to the fixed demand, which is supposed to represent

the assessment of the land in its unirrigated aspect. Throughout each of these canal systems the owner's rate bears a definite proportion to the occupier's rate. Lands served by the Bari Doab, Chenab, and Swat Canals have been assessed with a fixed canal-advantage revenue, the difference between the dry and the wet rates being known as the *nahri parta*. The case of the Sirhind Canal is peculiar. When irrigation from it was started much higher occupier's rates than were then usual were imposed, but no separate owner's rate was taken. There is however no legal obstacle to the levy of the latter rate at any time, if it is shown that the renting value of canal-irrigated land is higher than that of unirrigated land of similar quality. No owner's rate is charged in the case of lands assessed at *chāhi* rates even though they receive canal water (Section 39 of Act VIII of 1893), and the same principle has been followed as regards the *nahri parta*.*

446. It may be necessary to remit the *nahri parta* if irrigation is permanently cut off by the action of the Canal Department,† and, on the other hand, some provisions have been made for the assessment of lands irrigated for the first time during the currency of a settlement. These differ in different districts and need not be further noticed here.‡ They may be held to be infractions of the principle of leaving to the landowners the benefit of all improvements and extensions of cultivation made during the term of settlement, but the improvements and extensions are in this case far more due to the expenditure of money by the State than to the efforts of the proprietors.

Provisions to secure elasticity in case of *nahri parta*.

447. Where a fluctuating owner's rate is charged in addition to a fixed demand on the land it is usual to describe the latter as an assessment of the land "in its unirrigated aspect." The phrase is somewhat misleading. The introduction of irrigation from a perennial canal has an influence extending much beyond the lands which it waters. The climate and the water-level are greatly affected especially in the estates which are actually irrigated. Fields in such villages which take no water may, from the proximity of the canal and the existence of irrigation all round them, be better or worse than fields in villages quite outside the canal zone. There is therefore no surety that the rates which are suitable for estates dependent on rain will be fitted for the canal villages also. But apart from this, once the plan is accepted of making the owner's rate a single fraction of the occupier's rate throughout a large canal system including estates subject to the most widely different conditions, the theory that the fixed part of the demand is a true unirrigated assessment breaks down. The fixed demand and the average receipts from owner's rate should together amount to a fair assessment. But if the lands in canal villages are assessed at the unirrigated rates adopted in estates not commanded by the canal, the fixed demand and the sum realized from the owner's rate may make up an assessment in some cases much above, in others far below, the usual standard. Half the renting value of the *nahri* land must be determined and the

Nature of fixed part of assessment under owner's rate system.

* Mr. Grant's Settlement Report of Amritsar, paragraph 57.

† See Mr. Grant's Settlement Report of Amritsar, paragraph 63.

‡ See Mr. Grant's Settlement Report of Amritsar, paragraph 61.

§ See Mr. Grant's Settlement Report of Gujranwala, paragraph 125.

Mr. O. Dwyer's Settlement Report of Peshawar, paragraphs 54 and 65.

estimated average receipts from owner's rate deducted. The balance will represent the highest fixed demand which under the half net assets rule the Settlement Officer is justified in imposing. It may be found that even inside the canal zones the fixed demand in different villages must fall at very various rates on the cultivated areas.

Assessment of lands irrigated from State inundation canals.

448. Inundation canals owned by the State stand on exactly the same footing as the perennial canals. Thus, in the case of the Government canals of the Shahpur district occupier's or water-rates are levied as the price of water and a fluctuating owner's or water-advantage rate as land-revenue. The same system prevails on the Sutlej Canals in Montgomery and Lahore, which, looking to their past history, may be classed as State canals.

Assessment of lands irrigated from inundation canals not owned by the State.

449. No occupier's rate is chargeable by the State for crops watered from private canals, but in one or two recent instances, as for example in Shahpur and in the case of the Michni Dilázak Canal in Pesháwar owned by the District Board, a royalty has been demanded from the canal-owner by Government as "lord of the waters of the great rivers." This is quite distinct from the canal land-revenue assessment which in Shahpur is taken in the form of a fluctuating water-advantage rate. The landowner who pays the revenue may or may not be the same person as the canal-owner who pays the royalty. For the silt clearances of the canals of Kángra, Hazára, Sialkot, Pesháwar, Kohát, Bannu, Ferozepore, Multan, and Muzaffargarh the irrigators are primarily responsible. The work is carried out under the *chher** or *tinga* system, the essence of which is that every irrigator is bound to furnish his share of labour, or in default to pay a fine known in some districts as *nagha*. In some cases a small cess is also levied to pay for a controlling and clerical establishment. Where the canals are managed by Government the fine or *zar-i-nagha* fund is mainly spent on the provision of hired labour for silt clearance. The amount of interference exercised by the State varies immensely. The extremes are represented on the one hand by the canals of the Himalayan and Sub-Himalayan districts, where the work being light, the help of the authorities is rarely invoked, and the canals are practically private irrigation works, and, on the other, by those of Multan and Muzaffargarh, which are managed by officers of the Irrigation Department aided as regards the arrangements for silt clearances by small committees of irrigators, one for each canal. Should *chher* labour at any time be abolished, it will become necessary to impose a working expenses rate, which in practice will not be distinguishable from a light occupier's rate.† In all the above-mentioned districts except Ferozepore, the canal land-revenue demand has taken the form of a fixed *nagri* assessment. This is suitable whenever the supply of water is abundant and regular, but in Multan and Muzaffargarh it was necessary at settlement to provide for the remission of part of the demand in the event of a serious failure of canal water. In both these districts arrangements were made at settlement for the levy of a light water-advantage rate in the case of lands to which

* In the south-western districts a gang of labourers working on a canal is called *chher* and each member of the gang is called a *chheri*.
† The history of these canals (see paragraph 442) and the nature of the rights which the people possess in them will make it undesirable to impose a full occupier's rate in addition to a land revenue assessment at irrigated rates.

canal irrigation was afterwards extended. In Ferozepore in addition to the fixed unirrigated assessment a fluctuating water-advantage rate was imposed. In Dera Ghazi Khan the *chker* system has never been in force. In the recent resettlement an occupier's rate open to revision after five years has been levied, and the land-revenue demand has taken the shape of a light fixed *nahri* assessment plus a fluctuating acreage rate on the area irrigated in each year.

450. When the water-advantage rate was first introduced in Mr. Prinsep's settlement of the districts watered by the Bari Doab Canal (paragraphs 61, 62) a question arose as to the right of *jagirdars* to enjoy the income derived from it in respect of the lands whose revenue had been assigned to them. A few years later the matter was further discussed in connection with Mr. Purser's canal assessments in Montgomery and the newly introduced owner's rate on the Western Jumna Canal. Finally in 1882, the rules contained in Panjab Revenue Circular No. 53, paragraph 16, were published with the approval of the Government of India. The principles underlying these rules are—

Rights of assignees to owner's rate and *nahri* parts.

(a) that new assignments of land-revenue shall convey no title to owner's rate or water-advantage rate, and

(b) that in the case of old grants the rate shall only go to the assignee if the land, in respect of which it is levied, was irrigated when the assignment was made or at the first regular settlement, and the assignee has hitherto enjoyed from it an irrigated revenue either in the form of owner's rate or of a fixed *nahri* or *chahi* assessment.

The claims of *jagirdars* to *nahri* parts have been treated in the same way.*

451. Where some of the land reached by the water of an inundation canal is also served by wells, the existence of this double source of irrigation may justify an assessment higher than that of land dependent solely on canal or well water.† There is some difficulty in dealing with such cases where the *nahri* assessment takes the form of a fluctuating water-advantage rate. In Lahore one-third of the *chahi-nahri* land was treated as *chahi* and the remainder as *nahri* in the assessment calculations.‡

Assessment of *chahi-nahri* land.

452. The mixture of irrigation from wells and inundation canals is voluntary and beneficial while the mixture of canal water and river spill is often involuntary and harmful. The control of the waters in inundation canals is often very imperfect, and the bursting of a weak bank may send it where it is not wanted. In Ferozepore land which is ordinarily affected by river floods has been shown in the village map as a separate *sailab chak*. No water-advantage rate can be charged on account of canal water within the limits of such a *chak*.§

Mixture of water from inundation canals and river floods.

* See Mr. Grant's Settlement Report of Amritsar, paragraph 59.

† See Mr. O'Dwyer's Settlement Report of Gujranwala, paragraph 125.

‡ See, e.g., Mr. O'Brien's Settlement Report of Muzaffargarh, p. 113.

§ See Mr. Casson Walker's Chumian Assessment Report, paragraph 25.

‡ See Mr. Casson Walker's Chumian Assessment Report, paragraph 25.

§ Panjab Government No. 24, dated 4th February 1892.

Varied and
variable quali-
ty of *sailab*
land.

453. The value of the silt carried in suspension by the rivers of the province, small and great, varies immensely, and the nature of the deposits left when their floods subside differs in different parts of the course of a stream and also in the same part in different seasons. Changes in the channels of many rivers take place year by year, cultivated lands are swept away or slowly sucked into the river bed while elsewhere fresh land is being exposed. Hence *sailab* land is in quality both varied and variable, good and bad soils are often found close together, and land which is fruitful in one year may be a sandy waste the next.

Diversity of
sailab rates.

454. The treatment of *sailab* land in assessment in different parts of the province must therefore be very diverse. Along the upper reaches of the Jumna, where the rainfall is copious and the river deposit sandy, flooded land has been rated much below land dependent only on the rainfall; while, on the other hand, the combination of rich silt and a scanty rainfall has led on one part of the course of the Jhelum to the *sailab* rate being pitched higher than the *chahi* rate. Inside riverain assessment circles much discrimination is requisite in making the village assessments.

Alluvion and
diluvion rules.

455. But however carefully a Settlement Officer may fix his demand on an estate, a single season may upset the conditions on which it was founded. A fixed assessment for a long term of years is therefore unsuited to the circumstances of villages subject to river action, but it is often possible to give the landowners the benefit of a fixed revenue for the greater part of their lands, confining the yearly re-adjustment of the demand to those portions of the estate which have gained or lost in the past season. After the example of the North-Western Provinces this mode of dealing with riverain villages was adopted in the early Panjab settlements, and it is still in force in most districts. In the Land Revenue Acts provision was made for the annual revision of the demand in the case of lands affected by river action (Section 41 of Act XXXIII of 1871, Section 59 of Act XVII of 1887). This operation is sometimes known as an alluvion and diluvion assessment, but the changes due to streams are by no means confined to mere gain and loss of land. Rules on the subject issued under Section 41 of the first Land Revenue Act will be found in Panjab Revenue Circular 38. The scope of these rules has been greatly narrowed in two ways. Since they were first published a purely fluctuating system of assessment for riverain tracts has been adopted in six districts in the west and south-west of the province, where the action of the great rivers is specially violent and far-reaching. But besides this defects in the rules themselves have led to their supersession in many districts re-assessed in the past twenty years by special rules drawn up by the Settlement Officers and sanctioned as part of the settlement arrangements. The chief blot in the rules issued under the Land Revenue Act of 1871 is that they leave too much to the discretion of the assessing officer. It was easy for a *tahsildar* or Extra Assistant Commissioner to find out what revenue should be remitted on account of diluvion, but, when it came to assessing new land or lands which the floods had benefitted or damaged, he was often very much at sea. The intention was that the land should be assessed according to its quality subject to the

proviso that the "full settlement" rate should in no case be exceeded. But there was a tendency to put excessive rates on uncultivated land thrown up by the river on the ground that it ought to be cultivated, and there was no guarantee that the assessment would be either equal or equitable. The "settlement rate" was often taken to mean the rate at which the revenue had been distributed in the *bachh*, and this might vary far more widely from estate to estate than any difference, past or present, in the character of the *sailab* land justified. For example one village might have found it convenient at settlement to distribute the whole revenue by an all-round rate on cultivated land, while the next village might have adopted soil rates. One express provision forbade the revision of the assessment of land recorded at settlement as culturable waste, though its cultivation was evidently due to changes caused by river action. A piece of poor grazing ground might be covered with good silt and yield fine crops. But under the rules it continued to be revenue free or assessed at a nominal rate till the next settlement. These defects have been corrected in the special rules drawn up at recent settlements, the main feature of which is the division of the land into two or three classes, for which separate rates are fixed, the class to which any particular field belongs being mainly determined by the crop or crops grown in it. A light rate is also generally imposed on uncultivated land which is fit for grazing. At the same time the procedure connected with the measurement and record of changes due to river action has been greatly improved. A collection of these new rules has been recently issued. (Selections from the Records of the Financial Commissioner's Office, New Series, No. 19.)

456. There was a tendency in some of the older settlements to over-assess riverain tracts. Cultivation was then backward in the more arid uplands, and the refreshing green of the river valleys was sometimes taken as a sign of abounding fertility. As a matter of fact riverain tracts are as a rule weak tracts. The caprices of the river import into agriculture so large an element of chance that good farming is discouraged. At seed time the soil may be so wet that it cannot be worked up to a proper tilth, weeds are very troublesome, and ripened crops may be rotted, or garnered crops swept away, by an untimely flood. The climate is often bad, and for one reason or another the landowners are frequently spiritless and thriftless. Even the men of hard-working tribes, who thrive elsewhere, are sometimes in a chronic state of debt and difficulty when their lot is cast near a river bank.

Tendency to over-assess riverain tracts.

457. In assessing *barani* lands in many parts of the Punjab it has been necessary to adopt very low rates on account of the scantiness and capriciousness of the rainfall. In such cases special attention has to be paid to the rate at which the demand falls on the average area of harvested crops (see paragraph 372). In a few of our earlier settlements there was a tendency to over-value stiff clay soils. Where the rainfall is very small the light sandy soils are the best. They bear good crops with wonderfully little rain; while, on the other hand, the result of very abundant moisture in reducing their yield is sometimes very striking.

Assessment of *barani* soils.

Assessment of
grazing land.

458. The imposition of a rate on new fallow was at one time common. The area now so recorded is usually very small, and is not assessed by the Settlement Officer, though it is likely enough that the proprietors in distributing the revenue over holdings will wish to put a portion of the demand upon it. Culturable waste should only be assessed when it is a source of separate profit to the landowners. If they have only enough grazing land for their plough and well oxen, and for the cows and goats needed to supply milk for household consumption, it should be exempted. In order to ensure that waste shall not be assessed under such circumstances an amount of pasture land bearing a fixed portion to the cultivated area has sometimes been excluded from assessment and a rate applied to the remainder. In this way the grazing land in a village escapes assessment altogether when it does not exceed the amount assumed to be requisite for agricultural and domestic purposes.

Date trees.
Mills.

459. In some districts the profits obtained by the sale of dates are assessed by levying a small rate, usually one anna or less, on each female date tree.* Flour mills turned by water-power are assessed in Peshawar, Kohat, and a few other districts.†

Metals and
minerals,
quarries, and
spontaneous
produce.

460. The law regarding metals and minerals, quarries, and the spontaneous produce of the land has been explained in paragraph 193. Any gains accruing to the landowners from the extraction of metals or minerals from the soil or river sand are not liable to assessment, but the orders of Government should be taken whether the proprietary title of the State is to be asserted by the imposition of a royalty.‡ This applies also to profits derived from any quarries, spontaneous produce of the land, &c., of which the State appears to be owner under the provisions of Section 42 of the Land-Revenue Act.

Assessment
of land in civil
stations and
cantonnments.

461. Instructions regarding the assessment of land in civil stations and cantonnments, drawn up by Mr. (now Sir James) Lyall and approved by the Panjab Government, will be found in Appendix XII.

Failure to dis-
criminate be-
tween strong
and weak
tracts and vil-
lages.

462. Experience has shown that there has been in some cases a tendency not to discriminate sufficiently between weak and strong tracts, and good and bad estates. A rich circle is let off too lightly and a poor one over-burdened, and in distributing the assessment resulting from the sanctioned circle rates over villages enough boldness is not always shown in going freely above and below them in order to meet the varying circumstances of the different estates. This is a matter requiring special attention in the Punjab, where the prevailing custom of dividing the crop between the landlord and the tenant, instead of taking a cash rent, obscures the differences in the renting value of the land in different villages. The more carefully a Settlement Officer makes his village inspections, the less likely is he to fall into a blunder of this sort.

* See, e.g. Mr. Tucker's Settlement Report of Dera Ismail Khan, paragraphs 555-557; Mr. O'Brien's Settlement Report of Muzaffargarh, page 115; Mr. Steedman's Settlement Report of Jhang, paragraph 210.

† See, e.g. Mr. Tucker's Settlement Report of Kohat, paragraph 358; Mr. Thorburn's Settlement Report of Bannu, paragraph 198; Mr. Dand's Settlement Report of Peshawar, paragraph 66.

‡ See, e.g. Mr. Tucker's Settlement Report of Kohat, paragraph 359, as to gold-washing.

CHAPTER XXVII.

FLUCTUATING ASSESSMENTS.

463. It was an essential feature of the land-revenue settlement of North Western India as expounded by Mr. Thomason that the demand should be fixed for a considerable number of years, and "that the proprietor should be allowed all the benefit from improved or extended cultivation which he may be able to obtain during the currency of the lease."^{*} This policy was far-sighted, and it has done much to promote the development of the land and the contentment of the people. It is no reproach to its authors that time has brought to light some practical inconveniences and drawbacks which they did not clearly foresee, and that it does not suit the agricultural conditions prevailing in some parts of the country with which they had no acquaintance.

Policy of assessment fixed for a term of years.

464. The greatest innovation on it made in the Panjab has been the adoption of a fluctuating revenue demand in many tracts in which the area of crops is liable to extreme variations. Under this system each harvest is separately assessed according to rates determined beforehand. The rates remain constant, but the acreage to which they are applied varies immensely with the character of the seasons. It was likely that a change of this sort would at first be resisted, and this, as we have seen (paragraph 51) is what actually happened.

Fluctuating assessments are the chief innovation on Thomason's policy.

465. The earliest instance of a partially fluctuating assessment in any regularly settled district is to be found in Mr. Prinsep's water-advantage rate scheme in districts traversed by the Bari Doab Canal. It was requisite there to find some plan by which the land revenue would share in the profits derived from the large expansion of irrigation which was likely to occur in the near future. A great extension of fluctuating assessments followed in the third period of Panjab Settlements, 1871-78. The system of canal owner's rate plan, which is in substance the same as Mr. Prinsep's water-advantage rate, was prescribed in the Northern India Canal Act (VIII of 1873) and put into operation in the case of the districts served by the Western Jumna Canal. Both Mr. Prinsep and Mr. Lyall recognized the merits of a fluctuating assessment of the uncertain irrigation from the inundation canals in Montgomery, and the same policy has since been followed as regards irrigation of the same description in several other districts. The whole of the assessment of lands watered by the Sidhnai land in Multan and of the lands included in the new estates formed in the crown waste commanded by the Chenab Canal is fluctuating, the rates being levied on the acreage of successful crops.

Fluctuating assessments of canal irrigation.

466. A further step taken under Mr. Lyall's advice was the adoption of fluctuating assessment for *sailab* lands on the Indus, Chenab, Ravi, and Sutlej, in four districts in the west and south-west of the

Fluctuating assessment of riverain tracts.

^{*} See paragraph 7 of "Remarks on the System of Land-Revenue Administration prevalent in the North-Western Provinces" prefixed to the "Directions for Settlement Officers."

province. The new system has since spread down the Indus into Dera Ghazi Khan, up the Ravi and Sutlej into Montgomery, and in the case of the latter river into part of Ferozepore, so that fluctuating assessments of *sailab* lands now prevail on both banks of the Indus from Bannu downwards, on the Ravi and Sutlej from the points where they leave the Lahore district to their junctions with the Chenab and on the last river in Multan and Muzaffargarh.*

Other fluctuating assessments.

467. A large area dependent on the very precarious floods of the hill torrents in Dera Ismail Khan, some villages on the Ghaggar in Hissar, the Sarusti in Karnal, and the Sahibi stream in Rohtak, and certain lands on the borders of *chambhs* or *jhils* in Gurdaspur, Gurgáon, and Delhi have also a fluctuating assessment. The only *barani* tracts which have been treated in the same way are a small group of estates in the Karnal Nardak and the Gandapur villages in Dera Ismail Khan. In the latter grain collections are practically in force. Proposals for a fluctuating assessment of the very insecure rain lands in the Pindigheb *tahsil* of the Rawalpindi district, where the fixed assessment had worked badly for some years after settlement, were rejected in 1892 in view of the practical difficulties involved and the opposition of the landowners.

So-called fluctuating well assessments.

468. Well assessments subject to the special conditions described in paragraph 438 are sometimes called fluctuating assessments. The arrangements referred to do indeed represent a wide departure from a fixed village assessment of the normal type. The assessment unit is the well and the lands attached to it, not the village, and joint responsibility for the revenue is virtually abolished. The well holding no longer pays revenue when its assets disappear by the well ceasing to be worked, and new wells do not enjoy the long exemption from assessment which they obtain under an ordinary settlement. But the demand, so long as it exists, is fixed and does not vary with the character of the season and the acreage under crop. In *sailab* tracts under a fluctuating assessment special rates may be used for well crops, or the ordinary rates may be applied to the crops and in addition a small fixed water-advantage revenue or *atiana* be imposed on each well, or the areas attached to wells may be marked off and put under a fixed assessment at irrigated rates.

Sources of information.

469. It is needless to describe here the details of the fluctuating systems in force in different parts of the country. The chief sources of information on the subject are Selections from the Records of the Financial Commissioner, Old Series, No. 25, and Selections from the Records of the Punjab Government, New Series, No. XVII, Panjab Government Revenue Proceedings No. 3 of June 1882, Nos. 13-14 of October 1884, Nos. 23-33 of January 1892, and Nos. 3-4 of October 1892.

Average income from fluctuating may be higher than fixed assessment.

470. One reason why a fixed demand has to be pitched very low in precarious raiiland tracts is the doubt whether suspensions will be promptly given when required. But a varying assessment based on the average area of crops harvested meets the difficulty of

* The *sailab* lands of a few of the Chenab villages in Jhang are also under fluctuating assessment.

suited the demand to the outturn to a considerable extent. Hence it is quite fair that in the case of a fluctuating assessment rates should be adopted which will probably yield a higher average income than the fixed land-revenue that might have been imposed.*

471. In a few cases where the cultivation is extremely precarious, but for one reason or another it has been considered unwise to impose a fluctuating assessment at settlement, a safety valve has been provided by making it part of the conditions of the settlement that the proprietors of an estate may at any time during its currency throw up their fixed assessment accepting instead a fluctuating one at rates determined by the Settlement Officer, and further that a fluctuating assessment may be compulsorily introduced with the sanction of the Financial Commissioner in the case of any village falling into arrears which it is unable to liquidate within a reasonable time.† The second condition is hardly necessary in view of the provisions of Section 73 of the Land-Revenue Act (XVII of 1887).

Option of fluctuating assessment during currency of settlement.

472. At least one Settlement Officer has been so convinced of the unsuitability of fixity of demand to the habits of large sections of the farming population and to the conditions of life under which they live as to suggest the possibility of a return to the Sikh plan of grain collections.‡ That system, if it could be properly worked, would obviously be the most perfect form of fluctuating assessment, but it is so liable to abuse and its revival would be so unpopular that no proposal of the sort is likely to be entertained.

Suggested revival of grain collections.

473. There is room for much difference of opinion as to the wisdom of a far wider application of the system of fluctuating cash assessments in the Panjab than it has hitherto received, and especially as to the question whether it should or should not be adopted in those broad tracts where the scantiness and capriciousness of the rainfall render the unirrigated cultivation, on which they depend, exceedingly precarious. This was one of the measures suggested for consideration in the report of the Famine Commission (1880).§ It may therefore be useful to note the general arguments for and against fluctuating assessments, the reasons which led to the abandonment of the received assessment policy on riverain lands in the west and south-west of the province, and the considerations bearing on the question of the extension of the system to precarious *barani* tracts.

Suggestion for extension of fluctuation system to *barani* tracts.

474. The merits claimed for the policy of fixed assessments for a long term of years combined with joint responsibility and rights of property capable of being inherited and transferred were the stimulus that would be given to the extension of cultivation and

Arguments for fixed assessments.

* Paragraph 3 of Government orders on Pipli Assessment Report, Revenue Proceedings of July 1886.

† See, e.g., the Financial Commissioner's Review of the Karnal-Umballa Settlement Report, paragraph 1f.

‡ Mr. Wilson's Report on the revision of the Jhajar *tahsil* Assessment, paragraphs 49, 50.

§ Mr. Wilson's Shahpur *tahsil* Assessment Report, paragraph 100. Compare some remarks by Sir Robert Egerton in paragraph 4 of Panjab Government No. 165 T., dated 26th July 1880, and paragraph 2 of a Note by Mr. Channing appended to that letter.

¶ Famine Commission Report, Part II, Chapter III, Section III, paragraph II.

to improvements, freedom from the harassment to the people caused by official interference, the growth of habits of thrift, and the encouragement held out to the energetic and industrious to better their condition. Some weaklings might succumb, but their places would be taken by prudent and hardworking members of the same village brotherhood. Some communities of lazy cultivators might here and there have to give way to men of better castes. Land would become a valuable property and capital would be attracted to it. These expectations have in a very considerable measure been fulfilled where the agricultural conditions were at all favourable, and even in some cases where they might have seemed far from being so.* One important exception must be made. Capital has been attracted to the land, but the new purchasers and mortgagees have in very many instances been mere rent-receiving, non-improving landlords, and in some tracts transfers from the old agricultural classes to money-lenders have grown to the proportions of a grave social evil. But it cannot be said that indebtedness and the transfers resulting from it are as a rule most rife in tracts where the agricultural conditions are most unstable, or that any close connection can usually be traced between them and fixity of demand or even a rigid method of collection. Thomason admitted that where the tenure of land was such as we commonly find it in the Panjab it might sometimes be necessary to suspend or remit revenue on the occurrence of disastrous seasons.† It is urged by the opponents of fluctuating assessments that an intelligent use of the suspension and remission rules, and in the case of flooded lands of the alluvion and diluvion rules, will do all that is required for insecure tracts without disintegrating the village communities by getting rid of joint responsibility. The landowners, they assert, view with well-founded dislike any system of assessment based on harvest measurements, the revenue subordinates will become corrupt, for effective supervision by hard-worked district officers will be extremely difficult. The value of land will be lowered and the standard of farming will fall, for each man will be content to exert himself just enough to win a bare subsistence from the soil.

Arguments
on the other
side.

475. It is argued on the other side that wherever the outturn varies very widely with the character of the seasons a fixed demand is unsuitable. It has to be pitched so low that Government receives much less than it would get from a moderate fluctuating assessment. But, however low it is put, the people have to borrow in order to pay it in bad seasons. It was supposed that with a fixed assessment the surplus of good would be kept to meet the deficit of lean years. But the habits and necessities of the people forbid this save in exceptional cases, and the fruit of a rigid revenue system is debt and difficulty. Suspensions and remissions are intended to meet occasional calamities of season and not cases in which extreme variations of area and yield are a normal feature of agriculture. The choice, on the hypothesis that suspensions are

* See, e.g., paragraph 10 of Settlement Commissioner's Review of Siresa Assessment Report in Revenue Proceedings for June 1882.

† Paragraph 29 of "Remarks on the System of Land-Revenue Administration prevalent in the North West Provinces" prefixed to the "Directions for Settlement Officers."

freely given when the harvests are short and the balances recovered in good years, lies between a demand fixed in name, but actually fluctuating in an unregulated and uncertain way, and one which is frankly fluctuating and subject to definite rules. Under the existing system the waste has been broken up more rapidly than would have been the case with a fluctuating revenue. But this is not an unmixed advantage, and, given an orderly Government and a growing population, cultivation will spread under any system of assessment which leaves a fair profit to the farmer. A fixed assessment no doubt encourages the individual landowner to improve his holding. But the improvements possible in tracts where the harvests are extremely fluctuating are not as a rule such as individual landowners can effect. In high and dry upland tracts the sinking of wells is unprofitable, and works of improvement to control the floods of the great rivers must be the joint work of the proprietors of all the villages concerned, encouraged and directed by Government officials. There is far more likelihood that they will be efficiently carried out and maintained when Government has a direct and immediate interest in their success. It is perfectly true that the people are often averse to the introduction of fluctuating assessments. But dislike will disappear when the advantages of the new system are realized in practice. Their fathers were equally opposed to the substitution of a fixed cash assessment for fluctuating grain collections. The argument that half-yearly assessments are unpopular and demoralizing has lost much of its force now that proper harvest inspections have become a normal feature of revenue administration everywhere.

476. Fixity of demand when associated with a reasonable method of collection has been so widely successful, and fluctuating assessments are so troublesome to the administration, and often, it is to be feared, to the landowners, that the new system can only be accepted as an unpleasant necessity under certain circumstances, and should be confined to the tracts where the failure of the older plan is manifest. The feeling with which any novel method of assessment is at first regarded by the people is a most imperfect test of its real merits, but it is a striking fact that, speaking only of unirrigated cultivation, fluctuating assessments were accepted more readily, and have since been looked upon with greater favour by the landowners in the riverain lands in the west and south-west of the province than elsewhere.

Fluctuating assessments should only be adopted where the fixed system has failed.

477. The reasons which led Sir James Lyall to advocate a fluctuating assessment in the tracts just mentioned may be gathered from the following extract from his review of the final Settlement.
Report of Dera Ismail Khan:—

Sir James Lyall's views.

"In the Upper Panjab the authorized system carried out with a moderate discretion works well enough. The cultivable waste is not nearly so extensive in comparison to the cultivated area as in the Lower Panjab, and is much less liable to change in character and extent, for the action of the river is not so capricious. Moreover the waste does not depend on the floods for and violent. The moisture of the soil and the rainfall are sufficient, and cultivation,

therefore a Settlement Officer can reasonably take the culturable waste into account in assessing in the Upper Panjab.*

"But in the Lower Panjab culturable waste lands in river-side estates are ordinarily very extensive as compared to the cultivated area and no dependence can be placed on their remaining culturable for any time. Radical changes in the quality of large areas of soil occur frequently and land culturable one year may become practically unculturable the next—without change of quality of soil—from a change in the nature or direction of the floods. Practically, therefore, a Settlement Officer cannot take into account culturable waste when assessing river villages in the Lower Panjab. Nor would there practically be any inequality caused in the Lower Panjab by assessing river-side villages on lands broken up from culturable waste, while the upland villages are exempt from such assessment. In such a country, where little or no *barani* cultivation is possible, it is only the river-side villages which can break up waste of considerable extent without expenditure of capital; the upland villages must make new wells or canal cuts before they can break up their waste, so that in practice it is not unequal treatment to treat the culturable waste as in one case included in the assessment and not in the other. Another point in which the Lower differs from the Upper Panjab is the suitability of a new redistribution of the revenue as an alternative to a reduction of the demand. In the Upper Panjab the villages are much smaller, and are nearly always owned by one or perhaps two families, which have divided the lands so that each man has a share in each quarter of the estate, and ordinary river action affects each man's holding much alike. These families also have common lands and common funds to fall back upon—a circumstance which much facilitates a new *bachh*. But in the Lower Panjab the village areas are generally distributed into independent holdings formed of single blocks known as wells or *pattis*; there are generally no common lands, and no common income, or if there are common lands, they are often not available to all; thus where there are in the same estates superior and inferior proprietors, each of the latter often only holds his cultivated plot, and has no power to break up waste without permission. In the Lower Panjab, therefore, the river action makes changes in individual holdings too great to be properly adjusted by a new *bachh*, and moreover a new *bachh* is from the tenure of the village a very difficult operation.† Again the power of remitting revenue on land cut away or covered with sand is sufficient in the Upper Panjab, but in the Lower Panjab power is wanted to remit also on land thrown out of cultivation by failure of flood as above noted.

"Owing to the partial unsuitability of the authorized system other systems grew up in some districts in an unauthorized sort of

* Sir James Lyell was alinding to the rule which forbade the alteration of the assessment of culturable waste because it had become cultivated after settlement, even though its cultivation was clearly due to changes produced by the action of a river. This rule has disappeared in the special rules for alluvion and diluvion assessments referred to in paragraph 456.

† The 18th of the general alluvion and diluvion rules allowed relief to be given by redistributing the revenue over holdings, when some holdings had suffered, but the total assets of the estate had not decreased. If the assets had fallen a reduction proportionate to the extent of the decline might be given, a new *bachh* being enforced.

way; e.g., the plan of annual revision of assessment of whole villages or river *chaks* of villages by remitting or increasing at fixed rates on actual cultivation, which . . . prevailed before settlement in Mianwali; a similar plan . . . prevailed in Mamdot of Ferozepore and also in the Fazilka *tahsil* of the Sirsa district. . . . These considerations led Mr. Lyall to question whether some such system as that in force in Mianwali ought not to be adopted in the districts of the Multan and Derajat divisions for all villages or parts of villages really subject to river action, as the authorized system was not sufficiently elastic and was also very unequal in its effects on different villages . . . A certain number of villages on the Sutlej and Ravi had been either completely ruined or seriously impoverished by it; their old *sailaba* lands had fallen out of cultivation owing to changes in the direction or in the character of floods, and they had failed to obtain remissions of revenue as the cause of their distress was not a cause recognized by the rules as giving a claim to reduction. Sometimes the floods had gone right away from the villages which in some cases had lost all *sailab* cultivation, till the river might take another turn; sometimes the floods had only changed their direction a little, and the villagers had been able to cultivate new *sailaba* land in place of the old, but this land happened to have been formed after settlement, so a separate assessment was put on it in enhancement of the former *jama*, and this proceeding, though clearly unfair, is not wrong by the letter of the rules. On the Chenab and Indus, cases of villages actually ruined by failure of floods did not come under Mr. Lyall's notice; the floods from these rivers are more certain and the rates of assessment had been lighter; but in all the Multan and Derajat districts it appeared to Mr. Lyall that the authorized system had a tendency to produce very unequal effects, for, as above explained, a Settlement Officer cannot practically assess the culturable waste which happens to be in the village at time of settlement; so that a village which happens to have much culturable waste at settlement time may have for the whole term of settlement a great advantage over another which happened in that year to have little or none.

"These reasons, which had before caused Mr. Vans Agnew, Colonel Hamilton, and other officers connected with the Multan division, to press for a recognition of the necessity of a special system of assessment for these lands, led Mr. Lyall, after consulting the Settlement Officers working under him, to propose a fluctuating system of assessment on river lands in the Bannu, Dera Ismail Khan, Multan, and Muzaffargarh districts."

478. But from first to last Sir James Lyall doubted the policy of extending a fluctuating system of assessment to precarious *barani* tracts. In 1880 when the question was discussed he held that the cases of flooded lands and *barani* lands were quite distinct. If the floods came there was always some sort of a crop, but in rain lands a great breadth of crops might be sown, of which a large portion failed utterly. *Barani* cultivation in precarious tracts was of necessity of a gambling character. Under a fixed assessment, if rain fell at the proper season, the farmer sowed every acre he could and took his chance of enough rain falling to ripen his crops. Under a fluctuating system he would confine his sowings to a much smaller area, choosing those lands which from

Suitability of
fluctuating
assessment for
insecure
barani tracts.

their position were most likely to receive and retain moisture.* It was most desirable that the necessity of obtaining yearly or half-yearly returns of cultivation "by more or less troublesome and annoying field-to-field inspections" should, if possible, be avoided. A better plan for *barani* lands would be the cycle system.† The objections raised in 1880 have lost a good deal of their point in consequence of the improved system of harvest inspection introduced some years later. Field-to-field crop inspections are now carried out in all estates whatever be the form of their assessment, and an attempt, more or less successful, is made to distinguish between crops which ripen and crops which wholly or partially fail. But Sir James Lyall retained to the end his opinion that fluctuating assessments were unsuited to *barani* tracts, because their crops do not fall into one of two categories, but "vary with the rainfall through all gradations from nil through poor and fair to good or very good."‡

Mr. Rivaz's
view.

479. The same line of argument was taken by the Financial Commissioner, Mr. Rivaz, in discussing the proposed introduction of a fluctuating assessment in Pindigheb—

"Here we have a poor, dry, and stony country, with its cultivation depending almost entirely upon a scanty and exceedingly capricious rainfall, and it often happens that in the same season some parts of the *tahsil* obtain good and opportune rain while other parts get very little. In riverain and other flooded tracts either there is a total failure of crops over large areas or, as a rule, a successful harvest, but what happens in a country like Pindigheb is that there is generally a crop of some sort on the ground, but its quality varies immensely through all gradations not only from village to village, but often in different parts of the same village. It is evident that, if a fluctuating assessment is introduced in a country like this it must be imposed, not on crops sown, but on crops successfully harvested, and reductions from the full rates must be allowed on fields where the outturn is below the average. The work both of assessing the revenue and supervising the *patwaris'* assessments would be attended with peculiar difficulties. The *patwaris*, even with the best will to do the work honestly, would experience great difficulty in making a proper record of the quality of the crops for assessment purposes, that is, in calculating the partial remissions due on crops of inferior outturn (see instructions appended to *khasra girdawari* form), and they would be largely exposed to the temptation of making dishonest crop records in the interests of the cultivators, as any detailed supervision of their work by the *kanungos* and superior revenue officers would be hardly practicable under the circumstances."

* See paragraph 7 of Mr. Ibbetson's Note in Appendix to Revenue Proceedings No. 8 A of July 1880. Mr. Lyall endorsed Mr. Ibbetson's argument.

† The cycle system is a system of collection and not of assessment, and need not be described here. Information regarding it will be found in Settlement Commissioner's No. 121, dated 4th April 1874, to the Financial Commissioner, and in the Punjab Government Revenue Proceedings for August 1874, October 1875, June and August 1882, and May and November 1890.

‡ Paragraph 6 of orders on Mukhtar Assessment Report in Revenue Proceedings of June 1891. Compare paragraph 5 of orders on Shakargah Assessment Report in Revenue Proceedings of April 1891, and paragraph 7 of orders on Phalia Assessment Report in Revenue Proceedings of January 1892.

430. There were special reasons why a fluctuating assessment in Pindigheb would have been difficult to work, but the general arguments against the employment of such a system do not seem to be absolutely convincing. It is very hard to say whether the fluctuating system will succeed or fail when applied to a *barani* tract till it has been tried on a sufficiently large scale. At present, as noted in paragraph 467, there are only a few *barani* estates in the Karnal district under a fluctuating cash assessment.

Matter will not be decided without a practical trial.

ment of the revenue was to be looked for from the indirect return due to the vast improvement in the resources of the country which would spring from the fixing of the demand in perpetuity.

Revision of
feeling in
favour of es-
tablished
system.

486. The case for a permanent settlement must rest largely on the fourth of these arguments. It was alleged that periodical settlements unjustly claimed for the State a share in the benefit of improvements made by the landowners, and it was supposed that if this were foregone, small ground for future enhancements would remain. But the rapid development of the country and the advance of prices after 1865 soon made it clear that a claim for an increased revenue might arise to an extent far greater than had been imagined from causes quite independent of the landlord's exertions. Apart from this, Sir William Muir felt constrained to admit in 1874 that it was questionable whether "in the present condition of the agricultural population" there was any force in the fourth of the arguments by which he had sought to prove the superiority of a permanent to a long term settlement. In a vigorous minute, dated 4th October 1873, the Lieutenant-Governor of the Panjab exposed the weakness of the case for a permanent settlement. But Sir Henry Davies was at most locking a closed door, for by that time all chance of Thomason's policy being disturbed had passed away.

Orders pass-
ed by the Sec-
retary of State
in 1883.

487. The discussion however was only closed in 1883, when the Secretary of State distinctly rejected the policy of a permanent settlement (Despatch Revenue No. 24, dated 22nd March 1883). His reasons briefly were—

- (a) the great practical difficulties of the measure ;
- (b) the experience of twenty years since 1862 had proved that, if the policy of that day had been carried out, much additional land revenue since obtained would have been lost ;
- (c) the field of indirect taxation had been narrowed, and not widened since 1862 ;
- (d) experience in Bengal showed that there is no reason to suppose that a permanent settlement is beneficial to—
 - (1) the tenants, or
 - (2) the landlords, to whom the supposed boon is originally granted. The tendency to the transfer of land to the commercial classes would probably be intensified ;
- (e) it is not generally admitted that the agricultural population is more prosperous in the permanently settled, than in the temporarily settled, districts of the North Western Provinces.

The history of prices and the fall in the value of silver since 1863 have greatly strengthened the case against permanent settlements.*

Terms of ex-
isting settle-
ments in the
Panjab.

488. The active discussion of the policy of a permanent settlement in the North Western Provinces fell in the second period of the history of the Panjab Settlements, and Mr. Prinsep's views on assessment problems were a good deal coloured by his belief that the

* A selection of papers on the subject of "Permanent Settlements and Modernization of the Land-Revenue in India" was issued in 1897 by the Revenue and Agricultural Department of the Government of India.

demand in well developed estates was about to be fixed in perpetuity. But when the final decision as to the term of his settlements was made the policy of Thomason was again in the ascendant, as it has continued to be to the present day, though the usual term for settlements in the Panjab has been twenty, and not, as in the North Western Provinces, thirty years. The present assessments of nine districts and of part of Karnal were sanctioned for thirty years.

All these districts, with the exception of Bannu and Hazara, lie in that part of the province which was annexed before the second Sikh war. In part of Ferozepore the term of twenty-five years has recently been adopted, while the rest of the province has been settled for twenty years. There are a few exceptional cases in which for special reasons a shorter period has been adopted. Full details of the terms of past and present settlements will be found in Appendix IV.

489. The rapid development of the country and the great rise of prices during the past thirty years have made it difficult in recent settlements to take for the State—that is to say for the community as a whole—the full share of the landowner's profits to which it is entitled. The difficulties inherent in the revision of long term settlements when the period of their currency has been one of rapid change were heightened in the Panjab by the fact that the new assessment was rarely introduced promptly on the expiration of the term of the old one. In settlements made since 1885 the enhancements have often been very large, larger in fact than would at one time have been considered prudent, but yet the demand fixed has generally been much below the calculated half net assets. One of the chief reasons for this divergence has been the impossibility of taking *per saltum* the very large increases which were claimable under the half net assets rule. It may be doubted whether the divergence between the actual and the standard assessment has as a matter of fact been larger in the past twelve years than it was in the settlements completed between 1875 and 1885. But the greater prominence now given to the half net assets estimate as an assessment factor has made divergences which would formerly have passed without much notice matters of serious criticism. Under the circumstances it is not wonderful that the curtailment of the ordinary terms of settlement from twenty and thirty to say fifteen and twenty years has been discussed. Those who have supported the policy of shorter settlements have argued as follows:—

“The surrender of the State's full claim should not be continued for a longer period than is really necessary—otherwise present difficulties may recur in a more acute form in the future. Of the two great objections to frequent revisions of assessment, the harassment of the people and the discouragement of agricultural improvement which they involve, the former has been greatly reduced by the improved system of land records which has been introduced. As to the second, experience has shown that rent-receiving landlords rarely expend money on improving their estates, while the improvements of small self-cultivating proprietors, so far as they consist of irrigation works, are covered by protective leases, while the extension of cultivation in waste land is made under the spur of necessity, and of cultivation in waste land is made under the spur of necessity, and would only be slightly retarded by a reduction of the term of settlement. Long term settlements were a doubtful benefit to the people.

Policy of shorter settlements discussed in recent years.

They led to an unhealthy inflation of landowner's credit and an increase of indebtedness." It has been urged on the other side that past practice has given the landowners of the Panjab a reasonable expectation of terms of thirty, or at least twenty years, and that any change would be viewed with dislike and suspicion, a matter of special concern in a province in which the landowners form so large and important a section of the population, and further that, however we may improve our system, the resettlement of a district must always cause an appreciable amount of trouble to the people.

Orders of the
Secretary of
State.

490. In a despatch No. 117, dated 24th October 1895, the Secretary of State disapproved "of the policy of reducing the term of settlement in tracts that have heretofore enjoyed a twenty years' or thirty years' settlement merely on the ground that the revenue authorities find it inexpedient to impose the full amount of enhancement which might be justified by the investigations and arithmetical deductions made at the settlement."

Instructions
of the Govern-
ment of India.

491. In communicating these orders the Government of India remarked :

"Where a reasonable expectation of any term, whether thirty or twenty years, has been created in the minds of the people by past practice, that term should be adhered to as the normal term of settlement. In backward tracts and under exceptional circumstances shorter terms may be fixed, and such circumstances and conditions may also justify an abbreviation in the case of an individual district or portion of a district of the normal term. But it will not be sufficient, for the purposes of such justification, merely to show that it is inexpedient to impose at present the full amount of enhancement which a consideration of existing assets would warrant; it will be necessary to go further and show also that the present condition of the tract is such, and the development that may be reasonably anticipated so rapid, that at the end of the normal term, if not abbreviated, it will probably be found impossible to secure to Government a reasonably full share of the assets as they may then be found to stand" (Government of India, Revenue and Agricultural Department, Circular No. ²⁷383-2, dated 16th December 1895, paragraph 2).

Term fixed
when orders
are passed on
final settle-
ment report.

492. The 10th of the Assessment Instructions of 1893 (Appendix I) is that "no re-assessment is to be fixed for more than twenty years except with the permission of the Government of India." The term of a new assessment is not finally decided till the Lieutenant Governor has passed his orders on the final settlement report. Any orders given regarding it in reviewing assessment reports are of a provisional character. If a Settlement Officer in announcing his assessments informs the landowners of the period for which they will probably remain in force he must be careful to explain to them how the matter really stands.

Redemption
of land reve-
nue and sale of
waste land free
of revenue.

493. A Settlement Officer may come across traces of two other schemes which sprung from the same causes as produced the movement in favour of a permanent settlement, namely, the redemption of the land revenue and the sale of Government waste land free of revenue in perpetuity. These measures had been suggested,

partly with the view of encouraging the settlement of Europeans in India, as matters for consideration in Lord Stanley's 'despatch No. 2 (Revenue) of the 31st December 1858, and in 1861, shortly before leaving India, Lord Canning ordered their adoption. With reference to the redemption scheme he remarked :—

"Increased security of fixed property and comparative freedom from the interference of the fiscal officers of the Government will tend to create a class which, although composed of various races and creeds, will be peculiarly bound to the British rule, whilst under proper regulations the measure will conduce materially to the improvement of the general revenue of the Empire.*

Rules regarding the redemption of the demand were issued with Panjab Government Notification No. 556, dated 15th July 1862, but were soon after cancelled. For in the same despatch † in which he accepted the principle of a permanent settlement Sir Charles Wood limited the power of redemption 'at the discretion of the Local Government to the case of land required for dwelling-houses, factories, gardens, plantations, and other similar purposes.' The rules on the subject are contained in Panjab Government Notification No. 317, dated 1st March 1869.‡ Little action was taken on these notes, and the power of sanctioning redemption of the land-revenue in the cases mentioned above has recently been withdrawn.§

"The purchase of Government waste land free of revenue was permitted by the sale rules of 1863 and 1865. || But in 1872 the Government of India ordered that 'pending a revision of the rules for the disposal of waste lands' no more land should be sold revenue free in perpetuity, excepting only such small plots, not exceeding ten acres in extent, as may be required for building or gardens."

Land of which the revenue has been redeemed or which has been acquired from the State free of revenue is not exempt from the payment of cesses, *chaukidara*, or village expenses (*malba*).

* Resolution, dated 17th October 1861.

† No. 14 of 9th July 1862.

‡ See Panjab Government Gazettes of 11th March and 8th April 1869.

§ Government of India, Revenue and Agricultural Department, Resolution No. 13, dated 7th September 1897.

|| See Financial Commissioner's Book Circulars 11A of 1863 and 31 of 1865.

¶ Government of India, Department Agriculture, Revenue and Commerce, No. 4-737, dated 10th August 1872. The Local Governments' power to sell land free of revenue even to this limited extent no longer exists (Government of India, Revenue and Agricultural Department Resolution No. 13, dated 7th September 1897).

CHAPTER XXIX.

PROGRESSIVE ASSESSMENTS AND PROTECTIVE LEASES.

Object of progressive assessments.

494. To soften the effect of a large enhancement and mitigate the loss to the State which a long term settlement may involve resort has sometimes been had to progressive assessments. By this plan the full amount of the new demand is announced to the landowners, but the actual collection of part of the increase is deferred for a few years. If a breathing space is given it should not be too short. The initial demand should hardly be raised till it has been in force for five years, and, if the full revenue is to be reached by two steps, the second may be taken after the lapse of another five years. A list of proposed progressive assessments must be submitted to the Financial Commissioner for approval.

Progressive assessments of a speculative character dangerous.

495. Progressive assessments of a speculative character, which seek to secure to the State the benefit of probable extensions of cultivation within the term of settlement, and to promote improvement rather by the fear of loss than the hope of gain, have long been condemned. They are wholly opposed to the principle of the land revenue settlement quoted in paragraph 463 and they are dangerous in practice because they assess assets which may never come into being. If it is likely that a great increase in the cultivated area will soon take place, the term of settlement may properly be made shorter. The case of lands commanded by a Government canal is, as has been noticed in paragraph 446, in some respects, exceptional.

Progressive assessments in a depressed tract condemned.

496. A progressive assessment has sometimes been proposed because a tract is for the present in a depressed state, but it is hoped that it will recover in a few years. If its general circumstances justify the taking of an enhancement, but it is for the time being suffering from some calamity, such as murrain or drought, the better plan is to defer the introduction of the new assessment for a short time, say a year, and meanwhile to remit such portion of the old demand as may seem needful. But if past over-assessment, or bad revenue management, or the implacable ill will of river or swamp, has produced marked deterioration and the demand must be lowered, it is unsafe to assume that recovery will be rapid and a progressive assessment cannot be justified. It is better in such a case, if the tract affected is large, to provide that its assessment may be revised after a comparatively short time, say ten years, although the settlement as a whole is being made for a much longer term. It is convenient, but not essential, that every part of a district should be settled for the same period.

Progressive assessments in a tract which are permissible.

497. Progressive or deferred assessments which merely put off for a time the enforcement of part of a demand based on present assets stand on a different footing from those which seek to assess future profits, and their adoption in certain cases has been approved of in a recent despatch of Her Majesty's Secretary of State (No. 117,

dated 24th October 1895, paragraph 7) :—"It is not intended that any enhancement should be imposed, progressive or otherwise, in consideration of additional income expected to accrue to landholders during the period of the settlement. A moderate, though sufficient, assessment will be fixed, in accordance with standing rules, on the assets ascertained by the Settlement Officer. In ordinary cases that assessment will be payable from the beginning of the settlement period. But in some cases it may be held inexpedient to collect from an estate or tract the full enhanced revenue at once, and the increase beyond a certain percentage will be spread over the first ten years of the settlement period in such manner as may be thought fit. I agree that there is no objection to progressive enhancements of this kind."

In communicating these orders the Government of India requested that "subject to the conditions and limitations....laid down" by the Secretary of State "the method of progressive assessments may be used more systematically than has hitherto been the case, wherever it seems inexpedient to impose at once the full enhancement which would result from even a moderate assessment based upon existing assets; and more especially when the term of settlement is thirty years or the revenue-payers are men of substance; the object being not merely to recover a portion of the revenue which it is thought inexpedient to demand at once, but still more to reduce the difficulty of enhancement which may recur at the next revision of settlement. When the term of settlement is thirty years this course (of spreading the enhancements over fifteen years) may still be adopted." (Government of India, Revenue and Agricultural Department, Circular No. ²⁷/₃₈₈, dated 16th December 1895).

498. But even progressive assessments of the class last mentioned are not free from danger. That they mitigate heart-burnings is a merit not to be despised. Small peasant owners, like other people, gladly put off to some future period the evil day, but, if they already till as much land as they can manage, or if no more land is available, there is no certainty that they will be in a better position than now. Even if they are able, it is hardly likely that they will have the foresight to prepare for the coming increase by curtailing their expenditure, and the occurrence of one or two bad seasons at the time when the deferred enhancement takes effect may make it very burdensome. Where resort is had to the plan of progressive assessments provision should always be made that the deferred revenue shall only be imposed with the sanction of the Commissioner after the Collector has submitted a special report on the state of the villages affected. It is better to lose a year's increased revenue than to take it at an untoward time and so risk worse losses in the future.

Before deferred revenue is realized a report should be made to Commissioner.

499. There is another kind of progressive or deferred assessment, as to the grant of which a Settlement Officer has no choice, count of improvements. Protective leases on account of improvements. namely, that prescribed for the protection of certain classes of improvements carried out at the cost of the landowner. For the ruling power to preclude itself from claiming a larger revenue from the land because its produce has been increased by the expenditure

of the capital and labour of the occupiers is impracticable and opposed to immemorial usage. The State may be likened to an influential sleeping partner who has given to the other partners the right of managing and developing the property, but has not cut himself off from sharing to some extent in the growth of the receipts due directly to their enterprise, but indirectly also to his moderation and power of securing to his associates the peaceable enjoyment of the fruits of their industry. Justice and policy certainly demand that they should be guaranteed a fair profit on their expenditure, but no villager dreams of complaining that his fields are not assessed at their prairie value, or that well lands are rated higher than unirrigated soils.

Orders issued
by Court of Di-
rectors in 1851.

500. The position is clearly defined in the 489th paragraph of the despatch (No. 2, dated 13th August 1851), in which the Court of Directors reviewed the first settlements of the districts of the North-Western Provinces under Regulation IX of 1833:—

“Another question of importance is whether an agriculturist on the renewal of a settlement should be allowed the full benefit of his improvements, or whether the Government should be held entitled to a share of the additional value, which his capital and industry aided by other circumstances have added to the land. We are of opinion that the only satisfactory principle on which all future renewals of settlement can be made will be that reference must be had to the value of the land at the time, a liberal consideration being given for the improvements attributable only to the efforts of the tenant* himself, and especially with regard to such as are of a comparatively recent date and with regard to which he has reaped the advantage only for a short period under the old settlement.”†

Orders issued
by Board of Ad-
ministration.

501. Before this despatch was issued a practical step had been taken by the Board of Administration of the Panjab to encourage the construction and repair of wells and the digging of “cuts from rivers and *jhils*,” the kinds of improvements most likely to be undertaken by small farmers. In Circular 41 of 1850, loans for the execution of such works were offered and Commissioners were given authority to grant leases protecting the improvements for certain periods from increased assessment.

Rules regulat-
ing grant of
protective
leases.

502. The present rules on the subject, which differ little from those then issued, are as follows:—

1. Where irrigation works have been constructed at private expense or with the aid of advances made by Government and such advances have been duly repaid, Collectors are authorized to grant leases guaranteeing to their owners that nothing in excess of the unirrigated rates of assessment shall be charged for a term of years according to the following scale:—

* The description of the landowner as “the tenant” so late as 1851 is noteworthy.
† Cp. the XXXVIIIth of the Saharanpur Settlement Instructions and the XLIIth of the Gorakhpur Settlement Instructions quoted in Appendix I.

For new wells, permanent dams, or reservoirs...	Twenty years.
For old wells repaired	Ten years.
For dams or reservoirs out of use repaired ...	Do.
For cuts from rivers and <i>jhils</i>	Five to ten years.*

The Financial Commissioner may sanction the grant of protection for longer periods when special reasons can be shown for this indulgence.

Provided that no lease shall be given :

- (a) for *kacha* (unlined) wells as these cost little and are not permanent ; †
- (b) on account of a well or other work constructed to water land already assessed at irrigated rates, as a lease is intended to secure the owner against an enhancement of assessment, and not to entitle him to the remission of any part of the demand already in force.

Provided further that, when a revision of assessment takes place before all the instalments for the re-payment of an advance granted by Government have fallen due, the lease shall be granted notwithstanding that the whole of the advance has not been recovered, if the instalments already due have been paid.

2. In tracts where, as in some of the south-western districts, there is practically no assessment on the land in its unirrigated aspect, the rate of assessment secured by the lease shall be as follows :—

- (a) Where the land in which the well is constructed or repaired is within reach of river floods, the *sailab* rate.
- (b) Where it is within reach of canal water, the *nahri khalis* rate.
- (c) Where it is beyond the reach of river floods or canal water, half the *chahi khalis* rate.

503. A difficulty may arise in the rare cases in which an assignee of the land-revenue collects in kind from the improving landowner. Such an arrangement is anomalous, and its continuance is a concession which can be withdrawn. The *batai* and *zabti* rates may be modified for the term of the protective lease to the extent that seems fair, and if the *jagirdar* or *masdar* refuses a reasonable compromise of this kind, a cash assessment at unirrigated rates may be substituted for payment in kind. Difficulty when assignee collects in kind.

504. In districts under settlement the duty of granting protective leases is transferred to the Settlement Officer. Owners have no special interest in asking for such leases till their land is about to be re-assessed. Hence it becomes necessary to draw up village lists of wells and other irrigation works constructed within twenty years of the date when the new demand will come into force. This is one of those miscellaneous matters which may conveniently be disposed of early in the settlement. In the course of any visit which Grant of protective lease at settlement.

* For exemptions which may be granted, when the improvement is made with the aid of a loan granted under Act XIX of 1883, See Addendum No. 1203 on page 189 of Revenue Circulars. They are even more liberal than those detailed above.

† In Peshawar a term of protection of ten years has been specially sanctioned for wells that are partly lined with masonry and partly unlined.

he pays to a village the settlement *tahsildar* can ascertain which are the works in respect of which any claim can be set up and make the simple enquiry which such a claim involves. All the cases in an estate should be included in a single file in the form of a register. A list of any leases granted before settlement, whose terms will not expire before the new assessment is introduced, should be given in the same statement. It will prove embarrassing if final orders as to all protective leases have not been passed before the distribution of the revenue over holdings is undertaken.

Points to be noticed in the lease.

505. The period of protection should terminate with the end of the agricultural year, the full demand being imposed from the *kharif* harvest. The lease should specify the well or other work on account of which it is given, the date of its construction, the term for which the favourable assessment will last, and, when granted by a Settlement Officer, the land which would otherwise have been assessed at irrigated rates, and the additional demand to be imposed at the end of the period of exemption.

Orders of 1852 as to assessment of orchards and plantations.

506. It will be convenient to notice here the orders relating to the lenient assessment of orchards and plantations. The lack of timber and fruit trees in the Panjab early attracted attention, and among the remedial measures proposed by the Board of Administration and sanctioned by the Government of India was the provision "that at each revision of the settlement the land under copse or planted with young trees shall not be subjected to assessment for the term of that settlement, if at the time of settlement it was not yielding a return, and when at future settlement it shall be found to be productive, it shall still only be assessed according to the intrinsic qualities of the soil." (Board's Circular No. 15 of 1852.)

Rules of 1870.

507. Still more liberal rules were issued in 1870 :—

"Gardens and groves standing at the time of settlement will be excluded from assessment on condition that if the trees are cut down, or if they decay and are not immediately replaced by fresh plantations, the land shall at any future period be assessed to the payment of revenue at the village rate for similar land."

"Gardens and groves in the vicinity of large towns, *sadr* stations, and cantonments, and which consequently enjoy the advantage of a good market for the sale of garden produce, or very extensive and profitable groves elsewhere, are not to be exempted entirely, but are to be assessed at half-village rates." (Financial Commissioner's Book Circular F of 1870.)

Orders passed in 1875.

508. Further orders on the subject were passed in 1875. They do not apply to the assessment of compounds and gardens in civil stations, which is governed by the rules quoted in Appendix XI.

"During the assessment or re-assessment of an estate plantations of timber trees and gardens of fruit trees of slow growth in which ordinary crops are not cultivated may be excluded from the assessable area, or exempted from assessment for a portion of the term of settlement, or assessed at half the rate of assessment for land with similar advantages not under trees, according to circumstances, subject to the condition that if the land is subsequently brought under ordinary cultivation or cleared of trees, it

shall be assessed at full rates.* In the case of fruit trees, the term of exemption should be fixed with reference to the time which must elapse before the garden becomes profitable. The land for which such favourable terms are given should not exceed ten per cent. of the cultivated area of the estate, or where the shares are held separately for the share of the estate of which it forms part. Favourable terms need not be given for gardens of fruit trees which come to maturity speedily and yield an early return. But in no case should the rate of assessment for land under timber or fruit trees exceed the village rate for land with similar advantages not under trees." (Financial Commissioner's Book Circular X of 1875.) The last provision has recently been modified to meet the case of gardens from which the owners derive large profits. The existing rule is as follows :—

"The rate of assessment for land under timber or fruit trees should not ordinarily exceed the village rate for land with similar advantages not under trees; but when the profits from fruit gardens, which have been fully taken into account in the produce estimate, greatly exceed the profits from land with similar advantages under *zabti* or other crops, the Settlement Officer should not hesitate to take such gardens out of the general *bachh* and assess them separately."

The condition that ordinary crops are not cultivated need not be taken too literally. When a mango grove is young a sparse crop of wheat is often grown under it, and the owner of a garden should not be excluded from the benefit of the rules because he sows some fodder in it for the well bullocks.†

509. The extent to which the neighbourhood of trees planted along roads injures the crops sown in the adjoining fields is often very noticeable. Remissions of revenue were first made on this account in the case of Captain Wace's Settlement of Jhelum. The rule adopted was to remit the whole revenue of unirrigated and half the revenue of irrigated land up to a limit of 55 feet (the local chain) from the trunks of the trees. The Collector has power to resume such remissions if the trees have been injured by the will or neglect of the occupants of the land so favoured, or when the trees have died or been removed. The Financial Commissioner has authority to grant remissions of the same kind in any district, reporting in each case for the information of Government. It has been provided that when land subject to these remissions "is taken up for repairing roads, it shall not be reckoned as *mafi* land, and that this stipulation shall be made when the remissions are granted." Naturally the compensation paid in the case of such land would be the same as that which would be considered fair for adjoining lands uninjured by Government trees. The rules just quoted have the incidental merit of interesting landowners in the preservation of roadside trees. At the same time the procedure they embody is cumbrous and involves the anomaly of assessing the land affected on assets which it does not

Remission on account of injury done by roadside trees.

* Later regulations allow the total exemption from assessment at any time of land under timber plantations. These will be noticed in the Revenue Manual.
† See Settlement Commissioner's No. 286, dated 7th October 1882, and Financial Commissioner's No. 8291, dated 31st October 1882.

possess, and then remedying the injustice by remitting part of the demand. The area injured will often be too small to affect appreciably the gross assessment which can fairly be imposed on an estate. If it is large enough to do so, the fact can be allowed for in fixing the demand. In either case the individual owners whose fields are injured are entitled to consideration, and this can easily be secured to them by rating the land affected very lightly in the *bachh*.

CHAPTER XXX.

ASSESSMENT REPORTS.

510. A Settlement Officer must obtain the sanction of the Financial Commissioner to his method of assessment [Section 50 (2) of Act XVII of 1887]. He embodies his proposals in an assessment report which he sends to the Settlement Commissioner, who forwards it with his own remarks to the Financial Commissioner. The ninth of the settlement instructions of 1893 (Appendix I) provides that the Financial Commissioner, before communicating his orders to the Settlement Officer, shall submit them to the Lieutenant Governor for approval, together with the report and the Settlement Commissioner's review.

511. The assessment proposals for a whole *tahsil* should usually be included in a single report. If a smaller area, such as one assessment circle, is dealt with, the Settlement Officer loses the advantage of comparing circle with circle, and inequality of treatment may ensue. The multiplication of reports is in itself a great evil, considering the number of hands through which each has to pass before final orders are obtained. It is as a rule unwise on the other hand to attempt to deal with more than one *tahsil* at a time.

512. It needs some art to make an assessment report full without being lengthy. But the first requisite is not art, but a firm grasp of the assessment problem and of the facts which, in the particular case under discussion, supply the key to unlock it. A man can only expound plainly and briefly matters of which he has a clear understanding. A Settlement Officer will be able to keep his report within a moderate compass, if he fixes his eyes on those points which have a definite and important bearing on the assessment, and refuses to turn aside to minor issues or the discussion of general questions of policy. The broader and simpler the arguments advanced in support of the proposed rates, the more likely are they to produce conviction. The main lines of the new assessment throughout the district will often be settled by the orders passed on the first *tahsil* report, and later reports need only refer briefly to some subjects which had to be fully dealt with in the first.

513. It is not desirable that any model should be rigidly followed, but at the same time it is an advantage that these reports should be framed on the same general lines and treat the topics with which they deal in the same order. A rough scheme for an assessment report is therefore given in Appendix XIII. The statistical statements should, as far as possible, be confined to those prescribed for the revenue registers with the addition of a produce estimate (Appendix X). In compiling assessment returns from these registers, the information which the latter contain may be condensed to any extent that appears convenient. It may, for example, be unnecessary to give details for every year of the expiring settlement separately. Quinquennial or decennial averages may sometimes be sufficient. No further statements are prescribed, but it will often

be found convenient in the body of the report to throw information on some matters, as, for example, the rainfall, into tabular form, and to summarize in the same way the leading results of the statistics set forth in the general returns. At least one small scale map showing the chief physical features of the *tahsil* and the former and present assessment circles should accompany the report. Some other matters as, for example, the distribution of agricultural tribes or the water level in different parts of the *tahsil*, may, with advantage, be graphically shown in maps. A glossary of all vernacular terms used in the report must be supplied.

CHAPTER XXXI.

DISTRIBUTION OF REVENUE OVER ESTATES AND ANNOUNCEMENT OF NEW JAMAS.

514. A Settlement Officer need not await orders on his assessment report before distributing the demand over estates. He can make the village assessments on the assumption that his proposed circle rates will be sanctioned, and can complete his remarks in each village note-book by entering the sum at which he has fixed the revenue, and stating at the same time the calculations employed in working it out and the reasons by which it is justified. As soon as the Financial Commissioner's instructions regarding the assessment proposals are received the Settlement Officer can make any additions or alterations which have become necessary in the note-books, and can draw up the "order determining the assessment proper for each estate" required by Section 51 (i) of the Land Revenue Act of 1887. Determine in a
tion of village
jamas.

515. When the village *jamas* have been finally settled they should be beat once given out, unless, indeed, the total demand for any circle turns out to be more than 3 per cent. above or below the amount sanctioned. In that case the announcement as regards that circle must be deferred till the matter has been reported and orders have been obtained (see the 9th of the Assessment Instructions of 1893 in Appendix I). When everything is ready the headmen and other persons interested should be summoned to attend at some convenient place, and informed of the assessments imposed. At the same time the *landbards* of each estate should be given a memorandum showing what their village will have to pay in future with any further particulars deemed necessary. Till the Land-Revenue Act of 1887 was passed the headmen signified their acceptance of the assessment by signing or affixing their seals to a tender of engagement (*darkhwast malguzari*). The old procedure had the merit of marking the fact that the land-revenue is not a tax. The harvest from which the new demands will take effect should be stated to the *landowars* and noted in the memoranda handed to their headmen. No definite announcement as to the term of the new settlement must be made (paragraph 492). Announce-
ment of village
jamas.

516. Within thirty days after the date on which the new *jamas* are given out any landowner, and, in the case of assigned land revenue, the assignee also, may present a petition to the Settlement Officer praying him to reconsider "the amount, form, or conditions" of the particular village assessment in which he is interested, and in passing orders the Settlement Officer must record his reasons for granting or refusing the request (Section 52 of Act XVII of 1887). Any person affected by the new assessment, whether as landowner or assignee, may appeal to the Settlement Commissioner against the order determining its amount or against a subsequent order rejecting a petition for reconsideration (Section 13). The period of limitation in either case is sixty days (Section 14). Petitions
and appeals
against assess-
ment.

517. Within ninety days of the announcement of the assessment of his village any landowner or landowners, who would be individually or collectively responsible for more than half the *jama*, may give notice Refusal of
landowners to
become liable.

to the Settlement Officer of his or their refusal to accept liability for its payment (Section 55). Fortunately such action on the part of proprietors is now rare. If the Settlement Officer has already rejected a petition for reconsideration, he can only warn the landowners of the consequences of their recusancy, and, if they persist in it, ask the Collector to take possession of the estate (Section 55). It may then be managed direct or made over to a farmer on such conditions as the Financial Commissioner may sanction. The term in either case must not exceed fifteen years, and at the end of it the estate may be re-assessed (Section 78). While it is under direct management or farmed, the rights of the landowners are in abeyance, but they are entitled to an allowance of from 5 to 10 per cent., as the Financial Commissioner may determine, of the net income which Government derives from it (Section 55).

Detailed village assessment statement.

518. As soon as possible after giving out the *jamas* the Settlement Officer should submit the "detailed village assessment statement" (see Appendix XIV) for the approval of the Settlement Commissioner and of the Financial Commissioner. In every case in which the existing demand is lowered or in which the assessment of an estate differs by more than 20 per cent. from that brought out by the application of the sanctioned rates the reason should be explained in the last column. As regards other estates no remarks are required. It is recognized that a Settlement Officer will usually find it necessary to go freely above and below circle rates in his village assessments. The Settlement Commissioner may put off the submission to the Financial Commissioner of the detailed village assessment statement till he has disposed of any appeals or till he is satisfied that none are likely to be presented.

Special report regarding progressive assessments.

519. Any action which it is proposed to take in the way of deferring part of the enhancement to a future date should have been fully explained in the assessment report. Progressive assessments which are distinctly covered by the orders passed on it by the Financial Commissioner need not be separately reported for sanction. In such cases it is enough to note in the detailed village assessment statement both the initial and the final demand and to show in the remarks column the steps by which the full demand will be reached. Any progressive assessments which do not fall clearly within the scope of the orders received must be specially reported to the Financial Commissioner, and their announcement must be deferred till sanction is received. The form to be used is that prescribed for the detailed village assessment statement, and a full explanation of the necessity of the measure must be given in the covering letter.

CHAPTER XXXII.

DISTRIBUTION OF THE REVENUE OVER HOLDINGS.

520. According to the land-revenue policy of North Western India the estate and not the holding or the field is the unit of assessment, and all its landowners are ultimately responsible for the payment of the revenue imposed upon it. But each individual proprietor is primarily liable for the quota of the revenue properly chargeable on his own holding (Section 61 of the Land Revenue Act of 1887), and the sum at which each holding is rated is shown in the *jamabandi*. In practice the joint responsibility of all the landowners in an estate or in one of its sub-divisions or *pattis* has very rarely to be enforced. Raines assessed, and not holdings or fields.

521. A good distribution of the demand over holdings (*bachh* or *tafrik*) is of greater importance to the individual landowner than the amount of the gross assessment of the estate.* According to the theory in favour when our early settlements were made the former was a matter to be left entirely to the proprietors. It is a significant fact that neither "Thomason's Directions" nor the Land Revenue Act of 1871 and the rules under it contain a word as to the manner in which the *bachh* should be made. It would be a mistake to infer from this that Settlement Officers paid no attention to the subject, but it is a fact that the matter was left much more in the hands of subordinates than is now thought desirable. Importance of distribution over holdings.

522. The changes of the past fifty years have, to a considerable extent, disintegrated village communities. Freedom of transfer has introduced many alien elements, and ancestral or customary shares agree far less than formerly with the facts of possession. The distribution of the revenue according to shares, once so common, has fallen into disrepute. It is impossible in these days to get landowners to agree to changes of possession which would be necessary in order to make each man's actual holding agree even roughly with his share. The utmost they are likely to accept is a provision that, if the common lands are divided, the original share which each man held in the estate shall be adopted as the measure of his right in these lands. At the same time the old rough and ready rule, where shares were not followed, of spreading the revenue over the cultivated area by means of a single rate without regard to distinctions of soils or classes of land (*sarsari parla*) has ceased to be popular, except in tracts where the conditions of agriculture are exceedingly simple. It was justified on the assumption that each landowner had a fair share of irrigated and unirrigated land and of each kind of soil. It may be found that it never really was so, but that the more powerful men, who had secured the best lands for themselves, had sufficient influence to obtain the adoption of a method of distribution favourable to their Close supervision now required.

* See remarks of Mr. Thorburn, Commissioner of Rawalpindi, with reference to the assessment of the *Rayat khett* in the Revenue Proceedings for January 1894:—
 "The best Settlement Officer is he who knows his villages best, who assesses on full local knowledge, and who, after assessment, supervises and authoritatively controls the internal *bachh* well by well and, if necessary, field by field."

own interests. Even if the original distribution was fair, unjust partitions of the common land or transfers of the better lands to alien purchasers or mortgagees may have made an all-round rate on cultivation grossly unfair. An increased feeling of independence or disunion, whichever we are pleased to call it, may also lead the people to insist on a more detailed system of distribution than was once accepted without demur. The result of these influences has been an increased demand for differential rates on soils or classes of land, and the necessity of much closer supervision and greater interference by the Settlement Officer than was formerly deemed requisite.

Provisions of
Land Revenue
Act and of
rules under it.

523. Section 56 (1) of the present Land-Revenue Act (XVII of 1887) requires the Settlement Officer, before the first instalment of the new assessment becomes due, to issue "an order distributing it over the several holdings comprised in the estate, and make and publish a record of its distribution." This order forms part of the standing record. The rules issued under Section 56 (4) will be found in the 9th Chapter of Part II of the volume of Rules under the Land Revenue and Tenancy Acts. They provide that in deciding the method of the new distribution regard shall be had to the former usage and to the wishes of the landowners so far as may be practicable and equitable, and prescribe the contents and method of publication of the record referred to in Section 56 (1). The rules wisely enter into few details. Each officer will adopt the procedure and form of record which he finds most convenient, subject of course in the case of the latter to his giving in it all the information which the rules require. The following paragraphs are merely intended to give some hints in connection with this branch of work.

How far work
connected
with *bachh* can
be undertaken
before *jama*
are given out.

524. The proper time for settling the method of the new distribution is after the giving out of the revised *jama*. Settlement Officers in their natural anxiety to introduce the new demand as quickly as possible after receipt of sanction have sometimes tried to decide how the revenue will be distributed before its amount has been finally determined. It is doubtful whether this is a wise proceeding. Land-owners can hardly be expected to discuss intelligently how they will spread the revenue over their holdings till they are aware of its gross amount and of the Settlement Officer's rates for soils or classes of land. It is better that the introduction of the new demand should be put off for six months than that the *bachh* should be made hurriedly and badly. A great deal of preparatory work may be done before the announcement of the revenue. The Settlement Officer's instructions to his subordinates should be carefully prepared beforehand. They will probably be gradually amplified and improved, for after circulation, and still more when they begin to be put in practice, questions are sure to be raised by native subordinates. The *bachh* statement or record for each estate can be drawn up, the columns showing the new rate or measure of distribution, the resulting revenue, and the cesses being left blank. No form is prescribed. The record should show for each holding the areas of both settlements classified as far as may be necessary, the rate or measure of distribution adopted and the revenue payable. The arrangement should be such as to enable the Settlement Officer in going over the record when completed at once to notice the holdings in which the new distribution has altered

the demand in a degree widely different from that in which the revenue of the whole estate has been raised or lowered, and to lay his finger on the cause. When all the entries in the record which can be made before the method of the new *bachh* is decided have been completed the Settlement *tahsildar* should send it to the Settlement Officer with a note showing how the distribution was made at last settlement. If the Settlement Officer has laid out his work properly all questions regarding protective leases should have been settled, and all orders on revenue-free holdings either passed by himself, or, where higher sanction was necessary, received from the Financial Commissioner before the *bachh* work is taken in hand.

525. It is a good plan for the Settlement Officer when he gives out the new revenue of a village to inform the landowners of the former system of distribution and to discuss briefly with them the propriety of adhering to it with or without modification or of adopting an entirely new method.* It is not desirable that they should be called upon to give any final decision at once. They must be allowed some time to talk over the matter among themselves. But if the attention of the Settlement Officer and of the people is directed to the subject at this stage their future proceedings in connection with it will be much facilitated. If the Settlement Officer adopts this plan he must be prepared to spend a fortnight in giving out the *jamas* of a *tahsil* instead of a single day. At the preliminary discussion the division of the revenue between sub-divisions or *pattis*, if such exist in the estate, should be specially considered. If, for example, each *patti* has hitherto been paying a definite fraction of the revenue, an inspection of the *bachh* record will show pretty clearly whether the distribution by fixed shares can with advantage be maintained. Changes may have occurred through the unequal development of the resources of the different *pattis*, through river action, or through transfers, which make the traditional division of liability no longer suitable. But it is quite possible that the landowners may in some cases elect to use somewhat different rates in distributing the revenue of different *pattis* rather than break up an arrangement of old standing. There may be reasons, of which they are the best judges, which make a division by shares fairer than it appears on the surface. Deficiency of area may be made up for by the possession of better land. Settlement officials are apt to look too much to quantity and too little to quality. In all proceedings connected with the *bachh*, symmetry should, without hesitation, be sacrificed to convenience or even to prejudice, except where the method of distribution proposed is practically unjust to some of the persons interested.

526. The Settlement *tahsildar* should allow at least a week to elapse before he visits the estate or its neighbourhood in order to finally discuss the *bachh* with the landowners and report to the Settlement Officer their wishes and his own proposals. When agreement has been reached, or, in case of dispute, when the Settlement *tahsildar* has made up his own mind as to the proper course to follow, it will be well to fill in in pencil against each holding the columns of the record which are intended to show the rate or method of distribution and the new revenue, and to announce the latter holding by holding to the

Diagonals of *bachh* at time of announcement of new *jamas*.

Final determination as to method of distribution.

* See Mr. O'Dwyer's Settlement Report of Gajranwala, paragraph 166.

people. Neither they nor the Settlement Officer can really judge of the propriety of what is proposed unless the old and new demand for each holding can be compared. The owners may, with good reason, reject entirely a method of distribution which they at first declared suitable, when they see how it works out in practice. If there are disputes which the Settlement *tahsildar* has been unable to compose, he should inform the contending parties of a date on which they may attend before the Settlement Officer, and should note the fact that he has done so on the file. The good working of the assessment may very largely depend on the patience with which the Settlement Officer investigates such disputes and examines the details of the *bachk* record. When his orders have been passed any necessary changes in the record can be made and the entries can be completed in ink. A paper should then be given to each shareholder showing the old and new revenue and cesses of his holding. It may be expected that after this has been done some fresh disputes will arise, and these in the last resort must be decided by the Settlement Officer. It is well to allow a short time to elapse between the completion of the *bachk* statement and the entry of the revised demand against each holding in the final *jamabandi* prepared during settlement.

Subsidiary
Instructions.

527. In *bachk* rates fractions of pies should never be used. Where rates can conveniently be stated in even annas, this should be done; where this is not feasible fractions of an anna less than $\frac{1}{4}$ should be avoided as far as possible. Except when land is of great value, one quarter of a *kanal* or *bigha*, as the case may be, is the lowest area of which account need be taken, where the *ghumao* or the *zamindari bigha* equal to $\frac{1}{4}$ th of an acre, is the measure of area entered in the land-revenue records. Three or four *marlas* or *biswas* may be reckoned as $\frac{1}{4}$ *kanal* and $\frac{1}{4}$ *bigha* respectively, and 2 *marlas* or *biswas* may be disregarded. Where the *shahjahan* *bigha*, equal to $\frac{1}{8}$ th of an acre, is used, it may sometimes be requisite to take account of single *biswas*. It is not necessary that the rates applied to the aens should bring out the new revenue of the estate exactly. A difference of a rupee or two either way will not matter. It may be arranged that the excess shall be credited to, or the deficiency taken from, the *malba* or the deficiency may be thrown upon some common holding. The total demand from each holding, both revenue and cesses, should be stated in rupees, annas, and pice. No coin lower than 1 pice need be recognized.

Novel meth-
od adopted by
Mr. Casson
Walker.

528. In some parts of Lahore, Mr. Casson Walker adopted the novel plan of fixing the distribution rates in each estate in consultation with the landowners before determining the exact amount of its assessment. In the 109th paragraph of the settlement report he wrote:—"Instead of leaving the rates of distribution per *ghumao* to be fixed afterwards so as to hit off the exact figure previously announced for the revenue demand, my first step was, after consulting the landowners, to frame distribution rates for each class of land and each irrigation well, and then to accept the sum resulting from their application to the well and land of the estate as the exact assessment to be put on the estate. This was the method I followed in all the Ravi estates, in nearly all the Lahore *tahsil*, and the whole of Sharakpur. The experience I then gained leads me to think that the above is much the fairest and most reliable way of distributing

revenue. The assessing officer who uses it knows exactly how and where his assessment will fall and is often emboldened by such knowledge to assess higher than he might otherwise do."

529. Cesses should be distributed in the following way. The whole sum due having been reckoned, it should be ascertained how many pies per rupee of revenue must be levied in order to yield this sum; and the cesses chargeable to each holding should then be entered without any detail. It is enough to distribute cesses under different heads in the village totals.

Cesses.

530. The order required by Section 56 (1) of the Land Revenue Act should describe briefly the former method of distribution, that which has now been adopted, and the reasons which make it suitable. Any objections made and the decisions passed with reference to them may be shortly noticed. The original order should be placed with the standing record, and a copy of it should be the last paper in the *bachh* file. The file should be preserved in the village bundle in the district *kanungo's* office.

Order under Section 56 (1) of the Land Revenue Act and *bachh* file.

531. Any person affected by the record of the distribution of the revenue over holdings may, within thirty days of its publication, request the Settlement Officer to re-consider it, and in passing orders the latter must give his reasons for granting or rejecting the petition (Section 57 of the Land Revenue Act). As a matter of fact a Settlement Officer should be ready to look into any complaint with reference to the *bachh*, which is not on the face of it unreasonable, at any time before settlement operations are closed. An appeal from an order made under Section 57 lies to the Settlement Commissioner, and a further appeal from his finding to the Financial Commissioner (Section 58).

Petitions for reconsideration of *bachh* and appeals.

532. Some further remarks may be added on questions which arise in making a distribution of revenue over holdings. There may be some plots such as petty land-revenue assignments which have been resumed so far as Government is concerned or fields cultivated by village menials, which the proprietors may wish to exclude altogether from the *bachh*. The revenue which these plots would pay spread over the remaining holdings will not add appreciably to the burden which any landowner has to bear, and, if the feeling in the community in favour of exempting them from assessment is practically unanimous, the opposition of a few objectors may be overruled.

Plots excluded from *bachh*.

533. The most difficult question for decision in the *bachh* proceedings is usually the rating of wells. There is no matter wherein the views of officials and the wishes of the people are more likely to disagree, and as to which greater deference should be paid to the latter. It is a common experience that the landowners refuse to draw in the *bachh* any such wide distinction between well lands and unirrigated lands as has been made in the sanctioned assessment rates. Daily experience has shown men who till their own fields exactly where the shoe pinches, and they do not look so much as officials are apt to do to the rich results of well irrigation without considering sufficiently the expense and risks involved. The great difference in the capacity of wells calls for much care in distribution work. Their value varies with their age and condition, the depth from which water

Care required in rating of well lands.

is drawn, the character of the water-bearing stratum, the sweetness or brackishness of the water, the nearness or distance of the well from the village site, the number of the oxen employed upon it, and the quality of the land it irrigates. Such of these causes as affect the extent of land which is watered can be roughly gauged by excerpting from the harvest inspection returns a statement of the average area irrigated by each well in the past three or four years, and such a statement is of great assistance in making the *bachh*. But the nature of the crops raised must also be considered. In one part of the estate it may be usual to concentrate irrigation on a small acreage of rich crops; in another it may be spread over a large area of ordinary crops. Too much importance should not be attached to the existence of two Persian wheels or two buckets. If the shareholders are numerous this may be more an arrangement for the convenient use of the well than a means of increasing its irrigating capacity. The people should be freely consulted, and they may be invited to classify their wells with or without the aid of arbitrators. In Gujranwala it was found that in large estates with sixty or seventy wells as many as eight or ten classes were wanted, while an instance is quoted of a village with eighty-one wells grouped in twelve classes with rates ranging from Re. 1-1 to Rs. 9-9 per acre.* A separate assessment of each well may sometimes be preferable to an attempt to divide them into classes.

Chief meth-
ods of rating
well land.

534. There are three principal ways of rating wells in the *bachh*:—

- (a) By applying irrigated rates to the *chahi* fields. These rates will not necessarily be uniform over the whole village area.
- (b) By rating the land separately and imposing a lump sum in addition as *abiana* or water-advantage revenue.
- (c) By putting a lump sum on the well area.

Under the second plan it is natural to divide the *abiana* among the owners according to their shares in the well. The fact that this cannot be done where the first plan is adopted is a serious disadvantage. It is, in fact, only suitable where the land attached to a well and the well-water are owned in approximately equal shares.

The obvious
plan.

535. The second plan is generally the most convenient in itself, but if its adoption would be an innovation, it is well to consider whether it will seriously disturb the former distribution of the revenue between holding and holding. This may be tested by trying its effect in one or two estates. To change the former system of distribution without the consent of the majority of the people is a course which should not be adopted except on the ground that it is the only way of making an equitable distribution. The Settlement Officer should communicate to the Settlement *tahsildar* the amount at which he calculates the *abiana* of the whole estate, and tell him to distribute this sum over the wells in accordance with the average area of crops watered from each as shown in the statement referred to in para-

* Mr. O'Dwyer's Settlement Report of Gujranwala, paragraph 170.

graph 385. The figures thus worked out are only intended to help the landowners to make a proper distribution, and to enable the Settlement officials to defeat any attempt to put an unfair share of the *abiana* on particular wells, those, for example, which are revenue free or owned by occupancy tenants paying at revenue rates with the addition of a *malikana*. The *tahsildar* should be warned that the people may change the total amount of the *abiana* or its distribution over the wells. They may have good reasons for doing the latter. They may, for example, be able to show that a well has been purposely thrown out of gear during settlement, or that another was in a bad state or not fully yoked in some of the years on which the average has been struck, but is now efficient, or, on the other hand, that a well has recently broken down either wholly or partially. It will rarely be wise to put anything like a full *abiana* on disused wells, even though they are capable of being worked. But each case must be judged on its merits. The lands included in well areas may in themselves be of better quality than the purely *barani* lands. When this is the case, it is quite right, if the people wish it, to put a heavier dry rate on the former than on the latter.

The third plan does not differ in practice very much from the second. In many parts of the west and south-west of the Panjab a well with the lands attached to it is virtually a separate estate and there is little or no *barani* cultivation outside well limits. Where this state of things prevails the third plan is suitable, and the Settlement Officer may find that he must in fact assess each well separately.

536. Puzzling questions arise when it is found that some of the fields regularly watered belong to persons who have no share in the well itself. In Jullundur such fields were, as a rule, assessed in the *bachh* at irrigated rates, though their owner objected, if the irrigation dated from the previous settlement, or if the well-owner got water from another well in which the objector had a share, otherwise they were treated as dry, especially if the area was small.* In Karnal-Umballa, where the *abiana* plan of distribution was adopted, the well-owners were asked whether they agreed to allow the irrigation to continue till the next settlement. If they consented, the *abiana* was shared by all the irrigators, but if they declined, only such of the irrigators as had a right to the well water were made responsible for its payment.†

Difficulty where persons irrigate from wells in which they have no share.

537. When the people ask for a differential rating of soils in the *bachh*, even though separate assessment rates have only been framed for classes of land, their wishes should usually be respected. The Settlement *tahsildar* must then go over the area of the estate and make a fresh classification. The work need not, as a rule, take long, as soils usually lie in blocks.

Differential rating of soils.

538. The cultivated lands owned by a *jagirdar* (*sir jagir*) should be treated in the *bachh* as they would be treated if owned by a member of the village brotherhood. If they are of exceptional quality they may be rated differently from other lands of the same class, but not otherwise.

Jagirdar's sir lands.

* Mr. Foxon's Settlement Report of Jullundur, page 170.

† Karnal-Umballa Settlement Report, paragraph 36.

Old and new
culturable
waste.

539. Even when no assessment has been imposed by the Settlement Officer on new or old culturable waste, the people may wish to put a portion of the demand upon them. They may even ask that at least such part of the *banjar jadid* and *kadim* as is included in separate proprietary holdings shall be treated exactly like cultivated land. Cases of this sort must be dealt with on their merits. It will often be fair to rate *jadid* like cultivated land and to put a lighter rate on old waste. *Jagirdars* sometimes own blocks of grazing land (*bira*) which are much more valuable than the ordinary pasturage of the village. It is fair enough to assess such lands on their merits. But much will depend on the assessment, if any, which they have hitherto borne. Any course should be avoided which might lead assignees to suspect with the smallest show of reason that an attempt was being made to reduce the value of their grants by indirect methods.

The common
land of the vil-
lage.

540. Part of the village common land may be found to be in the separate possession of individual landowners who cultivate it themselves or through tenants, and part may be tilled by tenants who pay rent to the brotherhood as a whole. It is well to include in the *bachh* all cultivated common land. It must not be assumed that the profits of the common land really are fairly divided among the shareholders, and that each may properly be made liable for the share which he would obtain if a partition took place.

Entry of new
revenue and
cesses in *Amal*
jamabandi.

541. The revenue and cesses payable by each shareholder according to the new *bachh* should be entered against his holding in the detailed *jamabandi* which forms part of the standing record. If that is a *jamabandi* drawn up before the announcement of the revised demand it will already show the revenue and cesses payable for the particular year to which it relates. In that case the new revenue and cesses may be written in red ink below the old. It is a good plan to enter in the *bachh* record and *jamabandi* against each man's holding not only its assessment, but also any sums payable on account of any joint holdings in which he has a share. In this way the whole amount due from each proprietor can be seen at a glance. The sum payable on account of each holding should be noted, and also the total for all holdings.

Revision of
settlement
bachh.

542. Section 56 (2) of the Land Revenue Act provides that the Collector may at any time for sufficient reason revise the settlement *bachh*. It is not desirable that a power of this sort should be often exercised, but circumstances may arise when it may usefully be put in force (see, for example, paragraph 438).

Bachh in case
of progressive
assessment.

543. In the case of a progressive assessment it is well to make a fresh distribution when the deferred part of the demand is imposed, and then to fix the revenue payable by each holding according to its existing assets. This is better on the whole than to make a rateable increase in the *jama* of each holding, though it may have the incidental disadvantage of putting the greater part of the enhancement on the shoulders of the more energetic members of the community.

CHAPTER XXXIII.

CLOSING OPERATIONS.

544. When the distribution of the demand over holdings has been finished it is possible to state exactly the portions of the revenue of each estate due to Government (*khalsa*) and to assignees (*jágir*), respectively, and the amount of the abatements to be made on account of protective leases. The figures in the 10th of the statements in the village note-books can then be filled in, and measures can be taken for the incorporation of the new assessments in the district land revenue roll. The latter operation demands great care, if confusion and the possibility of loss are to be avoided. Instructions on the subject will be found in Appendix XV.

545. It has been the rule in the Panjab to require *jágirdars* to contribute to the cost of assessing the estates whose revenue is assigned to them. Accordingly Section 148 (1) of the Land Revenue Act of 1887 provides that "when land of which the land revenue has been assigned in whole or in part is re-assessed, the assignee shall be liable to pay such a share of the cost of making the re-assessment as the Financial Commissioner may determine to be just." As soon as the new assessments have been distributed over holdings the Settlement Officer should send a statement of the amounts to be recovered to the Settlement Commissioner for transmission to the Financial Commissioner. The orders on the subject will be found in Appendix XVI.

546. As the operations in each *tahsil* are finished its standing records should all be deposited in the office of the district *kanungo*. *Patwaris* should have complete copies of the standing records of the estates in their circles. Copies of the following documents forming part of the standing record may, with advantage, be kept in the *tahsil* :—

(a) The *jamabandi* ;

(b) The village administration paper.

547. Before the settlement is concluded the correspondence which has occurred in connection with it should be examined, ephemeral papers destroyed, and the rest arranged and handed over to the Deputy Commissioner. It is a good plan to keep all such papers in a separate book case in the district office together with the printed assessment reports, which, with all the connected correspondence, should be bound together in a single volume. The English village, assessment circle, and *tahsil* revenue registers, the volumes containing the professional survey maps, and the final settlement report can be kept in the same place. The Settlement Officer should consult the Settlement Commissioner as to the disposal of his office library. At least a year before the close of his operations the Settlement Officer should satisfy himself that there is proper accommoda-

tion in the district office for all the records that he will transfer to the custody of the Collector.

Settlement
report.

548. The final settlement report should, if possible, be written before the Settlement Officer leaves the district. Under existing orders it should ordinarily be sent in print* to the Settlement Commissioner within three months of the close of settlement operations, and be in the Financial Commissioner's hands two months later. Elaborate reports of the kind formerly prepared are no longer required. General information regarding a district must now be sought for in its gazetteer, not in the settlement report, which is intended to be "a concise official document devoted almost entirely to the description of the settlement operations and their results."

Contents of
settlement re-
port.

549. It should generally be possible to arrange its contents under six heads, to each of which a separate chapter may be devoted :—

- (a) General description of the district.
- (b) Its past political and fiscal history.
- (c) Progress of the settlement with special reference to the revision of the record.
- (d) Revision of the assessment.
- (e) Distribution of the revenue over holdings.
- (f) Miscellaneous.

The first two subjects should be disposed of very briefly. It is useless to treat them in anything like the detail which is suitable in a gazetteer or assessment report. Only such information should be given as is indispensable for the understanding of the account of the revised settlement in the succeeding chapters of the report. In the last chapter all matters not directly connected with the record or the re-assessment, which have been discussed and settled in the course of the operations may be noticed, for example, alluvion and diluvion rules, management of canals or of Government forests, the enquiry into land revenue assignments, the village common fund (*malba*), and the arrangement connected with the offices of *zaildar*, headman, and *patwari*. Settlement Officers are ordered in their final reports to "prominently draw attention to all points in the revenue administration of the district which require special watchfulness on the part of revenue officers. A report drawn upon these lines need rarely exceed from 70 to 80 folio pages of print, exclusive of the statements and appendices. The former should be few and brief. In fact a single statement showing by *tahsils* the population, area of land (total and cultivated, the latter being sub-divided into two or three main classes), area of crops, and revenue, will usually be sufficient. In one appendix the special rules, if any, sanctioned at settlement for the assessment of lands affected by river action should be given, in another should be collected the principal Government notifications relating to the settlement. Notifications regarding appointments and powers need only be referred to; those containing instructions or other matters of importance should be reproduced in full. A third appendix should give an abstract of the cost of the settlement. The report should be accompanied by a single small scale map of the district showing its main physical features and its division into *tahsils* and assessment circles. A glossary of the vernacular terms used in the report should also be given.

* The manuscript report should be sent to the Government Office to be printed.

CHAPTER XXXIV.

MISCELLANEOUS.

550. In this closing chapter will be noticed some tasks of a ^{Miscellaneous tasks imposed on Settlement Officers.} miscellaneous character which fall to the lot of a Settlement Officer. Most of them are imposed upon him for convenience sake, and not because they have any special connection with the assessment of the land revenue.

551. It is the duty of the Settlement Officer to prepare a new ^{Revision of district gazetteer.} edition of the district gazetteer. The section headed "Land and Land Revenue" should be a clear and succinct *resumé* of the settlement report.

552. A Settlement Officer is required to classify the estates of ^{Classification of estates as secure and insecure.} each *tahsil* as—

- (a) under fluctuating assessment,
- (b) secure, and
- (c) insecure,

and to prepare maps in which these three classes are marked by distinctive colors. Where part only of an estate is under fluctuating assessment, the remainder will be shown under class (b) or class (c). Instructions on the subject will be found in Appendix C to Punjab Revenue Circular No. 31.

553. It is his duty under the same orders to draw up a scheme ^{Scheme for the working of suspensions.} for the future working of suspensions of land revenue rendered necessary by calamities of season. A collection of the schemes which have already been prepared has been recently issued. (Selections from the Record of the Financial Commissioner's Office, New Series, No. 20). Whenever a district comes under settlement in future, it will be the duty of the Settlement Officer to revise, if necessary, the existing maps and scheme.

554. A Settlement Officer is bound to consider whether the ^{Orders of Government of India as to revenue instalments.} existing arrangements with reference to the collection of the revenue are convenient as regards—

- (a) the proportion taken at each harvest,
- (b) the number of instalments in which the demand is realized, and
- (c) the dates on which payment becomes due.

The Government of India in 1882 expressed an opinion that "whenever it is possible, without any serious alteration of existing administrative arrangements, and without any material addition to the difficulties of the revenue staff in the collection of the land revenue to make any approach towards maintaining a proportion between the harvest outturn and the cash demand, the opportunity should be taken to establish a closer connection between current liabilities and current assets" (Revenue and Agricultural Department Circular No. 15 R., dated 3rd May 1882, paragraph 3), and ordered the matter to be investigated in every district when a suitable occasion occurred (paragraph 11). The arrangement made should be that which is

most convenient to the people, and which "by requiring payment when (they) have most cash in hand allows them the amplest facilities for escaping from the money-lender" (paragraph 4). It is by no means essential that the same plans should be followed throughout a *tahsil* or an assessment circle. The circumstances not only of each tract, but of each village should be considered (paragraph 7). Indeed it should not be overlooked that a variation in the dates of the instalments has the incidental advantage of insensibly easing the money market, and rendering less likely a rise in the rate of interest and a fall in the price of grain such as results from the simultaneous withdrawal of a large amount of silver from circulation (paragraph 8).*

Apportionment of demand between harvest and number of instalments.

555. Where an equal division of the demand between the *khariif* and *rabi* is not suitable, some simple fractions, such as one-third and two-thirds, should be adopted. Formerly the custom was almost, if not quite, universal of arranging for the payment of the revenue of each harvest in two instalments separated by at least one month the one from the other.† In some parts of the country it was found that in practice the people usually brought the whole revenue of each harvest to the *tahsil* at one time, and the tendency of late has been to consolidate the separate payments, at least in the case of the spring harvest. In considering the question it must be remembered that this involves a large demand for money at one time, which may, as observed above, possibly make it dear. In the *khariif* two instalments are often indispensable, especially where sugarcane is largely grown.

Dates of instalments.

556. The dates fixed for payment in each case should be late enough to give the owners full opportunity in an ordinary year of disposing of enough of their grain to pay the revenue with its proceeds by the time it falls due, but not so late as to offer any temptation to them to squander the fruits of the harvest or hand them all over to the village money-lender. Crops can be roughly divided into those which a farmer keeps or would like to keep for the food of his family and his cattle, and those which he grows for sale. It is the time at which the latter are garnered that must be chiefly considered.

Landowners to be consulted.

557. The best occasion for discussing the question of instalments with the people is the time when the method of distributing the new assessment over holdings is being determined. It is a matter in which they are inclined to be intensely conservative, and a patient endeavour should be made to find out what they really fear in connection with any suggested change. They may know that, with reference to the actual conditions under which the money is raised for payment into the treasury, it is easier to get an equal amount at different seasons than unequal amounts, which seem much better adapted to the actual outturn of the two harvests. In all matters connected with instalments great weight should be given to their wishes, but occasions may occur when a mere dislike to change

* A Settlement Officer, however, will be wise not to assume without enquiry that, as regards any particular district, the temporary withdrawal from circulation of the amount of money necessary for the payment of the revenue will have these effects. (See Mr. Wilson's Settlement Report of Shahpur, paragraph 102).

† See Board of Administration Circular No. 45, dated 24th December 1851.

makes them blind to their own advantage, and when therefore their objections may properly be overruled.

558. By Section 63 (1) of the Land Revenue Act, the Financial Commissioner is given power to fix the number, amount, and dates of instalments. The proposals of the Settlement Officer should not be included in the assessment reports, but should be made in a separate report for the whole district. The matter should be discussed beforehand with the Deputy Commissioner, and he should be asked to write a note to be sent with the report to the Settlement Commissioner.

Report of proposed changes in instalments.

559. In the despatch, dated 31st March 1849, by which the Board of Administration was constituted, Lord Dalhousie clearly laid down the policy of upholding "native institutions and practices as far as they are consistent with the distribution of justice to all classes," of maintaining village communities in all their integrity, and of improving and consolidating "popular institutions." The pursuit of this object involved a careful study of the customs existing among the rural population in respect of inheritance, pre-emption, and the like, which differed widely from the prescriptions of Hindu and Muhammadan Law, and our early Settlement Officers, following the example of their predecessors in the North Western Provinces, embodied in the village administration papers of early settlements a statement of the usages followed in such matters.

Record of customs in administration papers of early settlements.

560. In 1864 Mr. Prinsep as Settlement Commissioner started the plan of preparing records of tribal custom,* and the measure received the sanction of the Panjab Government. The Government of India, in expressing its approval of the scheme, ordered the records to be limited to "actually recognized and established customs."† Mr. Prinsep also requested his Settlement Officers to draw up *tahsil* records embodying the *ten loci* on certain important matters connected with agriculture, such, for example, as the planting and cutting of trees and the rights and privileges of new cultivators.‡ His object was two-fold, to lighten the settlement record by setting forth once and for all for tribes or tracts customs which had hitherto been entered in the record for each estate, and to collect information which would be of use to the courts in the administration of justice.

Introduction of tribal and local records of custom by Mr. Prinsep.

561. The Panjab Civil Code, drafted by Mr. (now Sir Richard) Temple under the instructions of Sir John Lawrence, and circulated for the guidance of judicial officers in 1854, embodied a good deal of local custom, and recognized the propriety of Civil Courts being guided by it in their decisions as well as by the precepts of the Hindu and Muhammadan law books.§ It was at first accepted for practical purposes as substantive law, and, when doubt was thrown on its title to this position, all defects were cured by a provision

The Panjab Civil Code.

* See his Settlement Paper No. 31, quoted on page 68 of the 1st Volume of Temple's "Panjab Customary Law."

† Government of India No. 20, dated 20th January 1860, see page 88 of "Panjab Customary Law," Volume I.

‡ Settlement Paper No. 34, quoted on page 88 of the same volume, where the number is erroneously given as 39.

§ See Section 111 of the Code quoted on page 61 of the 1st Volume of "Panjab Customary Law."

introduced into the Indian Councils Act of 1861 confirming all laws, orders and regulations hitherto made for the government of the non-Regulation Provinces.

Effect of
passing of
Panjab Laws
Act, IV of 1872.

562. With the passing of the Panjab Laws Act of 1872, the Panjab Civil Code ceased to have any binding force. But that Act at the same time declared that "in questions regarding inheritance, special property of females, betrothal, marriage, dower, adoption, guardianship, minority, bastardy, family relations, wills, legacies, gifts, partitions, or any religious usage or institution, the (primary) rule of decision" should be "any custom of any body or class of persons, which is not contrary to justice, equity, and good conscience and has not been declared to be void by any competent authority"* (Section 5, see also Section 7).

Rules under
the Land Re-
venue Act of
1871.

563. The gap created by the changed position of the Panjab Civil Code led to increased attention being paid to the compilation of records of tribal custom at time of settlement. In 1872 the Financial Commissioner issued a circular on the subject, and the rules under the Land Revenue Act of 1871 provided that, where the customs regulating particular relations were common to the whole of a tribe or to a group of villages, they might be collected into tribal or *ilakwar* statements.† The record was to be one of usages actually existing, and precedents were to be cited where possible. "Nothing," it was noted, "can be called a custom which is not acted on, or which is not of the nature of a rule habitually applied by the persons amongst whom the custom is said to prevail whenever the occasion rises, and . . . no determination of the headmen of the tribe or group of villages to adopt new rules not founded upon existing custom would be of any force, as they have no power to bind the members of the communities to which they respectively belong."‡

Mr. Tupper's
scheme for sys-
tematizing the
enquiry.

564. In 1872 Mr. C. L. Tupper submitted proposals for "giving a still greater degree of system and precision to the executive investigation of customary law." The final result was the drawing up of two sets of questions, one dealing with tribal customs, regulating the domestic relationships, inheritance, *et cetera*, and the other with local agrarian customs. The sketch given in the foregoing paragraphs may be supplemented by reference to the first volume of Mr. Tupper's work on Panjab Customary Law, and especially to its introductory chapter.

The *riwaj-i-am*.

565. In any district in which no *riwaj-i-am* or record of tribal custom has been prepared it is the duty of the Settlement Officer to have one drawn up. It is only necessary to make such records for the principal tribes in each *tahsil*. The Settlement Officer should choose the tribes and draw up the list of questions. He will probably find that he can simplify a few of those in Mr. Tupper's list, and omit a good many of them altogether. But his questions should be arranged in the same order as in Mr. Tupper's volume. The actual enquiry may be made by the Settlement *tahsildars*

* This section was amended by Act XII of 1878.

† Rules under the Land Revenue Act of 1871, C—V, 34.

‡ Rules under the Land Revenue Act of 1871, C—V, 36.

or the Extra Assistant Settlement Officer, who should assemble the leading men, including all the village headmen of each tribe, at a convenient centre, explain the questions to them, and record their answers. He should be particularly careful to ask for precedents as regards customs which are likely to be disputed in the law courts, as, for example, where a tribe or a part of a tribe assert a usage whereby the primary division of the land in the case of an owner leaving male children by two wives is into two equal shares, one for the offspring of each (*chundavand*), as opposed to the usual custom of division among all sons *per capita* (*pagvand*). The Settlement Officer should scrutinize the answers, marking any which seem to him to be founded on a misunderstanding of the meaning of the questions, or vague, or probably incorrect. He should himself call together the leading tribesmen in each *tahsil*, and examine them again as to such doubtful points. The framed vernacular *riwaj-i-am* may conveniently contain separate columns for the questions, the answers, precedents quoted, and the Settlement Officer's notes. Wherever it appears to a Settlement Officer that any answer embodies rather a vague popular sentiment, or a feeling of what ought to be, than what is actually, customary, he should not fail to note the fact.*

Where a *riwaj-i-am* has been drawn up at a former settlement a report must be furnished to the Settlement Commissioner of the nature of its contents, and its completeness and trustworthiness as a record of tribal custom, and instructions must be solicited.

In recent settlements English abstracts of the *riwaj-i-ams* have been prepared by the Settlement Officers. These are published as volumes supplementary to Mr. Tupper's work on "Panjab Customary Law."

566. Where agrarian customs, as regards particular matters of importance, are uniform throughout a considerable tract or group of villages they may often be conveniently embodied in general statements of local usages. For example a record of the customary rules regulating the distribution of the water of a hill stream may be very useful. A short entry in the administration paper of each estate may be made, "only the more salient and fixed points of custom" being noted.† Mr. Lyall, when Financial Commissioner, held that the power of incorporating the contents of a *riwaj-i-am* by mere reference in the village administration papers should be used very sparingly, if at all, as it was "dangerous and likely to lead to inaccurate generalisations.‡

567. No presumption of truth, such as attaches to entries in the village administration papers under Section 44 of the Land Revenue Act of 1887, belongs to the contents of a *riwaj-i-am*. But if the record of tribal custom has evidently been prepared after careful enquiry, and especially if the answers are fortified by the quotation of precedents, Courts of Justice may be expected to treat the replies recorded as valuable evidence.

* Paragraph 6 of Financial Commissioner's No. 2135 S., dated 2nd April 1879, quoted on page 214 of Tupper's "Panjab Customary Law," Volume I.

† Financial Commissioner's No. 6 S. C., dated 28th May 1879, paragraph 2, quoted on page 217 of Tupper's "Panjab Customary Law."

‡ Financial Commissioner's No. 6 S. C., dated 28th May 1879, paragraph 1.

Local record of agrarian usages.
Entries in *riwaj-i-ams* have no legal presumption of truth.

Enquiry re-
garding land
revenue as-
signments.

568. It is the duty of the Settlement Officer to examine and attest all existing assignments of land revenue. This work should be taken in hand at an early period of settlement operations, though not before the Settlement Officer has acquired a good general knowledge of the circumstances of the different parts of his district. It is well to begin by finding out what was actually done in the matter at the previous settlements and by tracing the former correspondence and registers, to which the Settlement Officer will have to refer in passing orders. The enquiry must be made, in the first instance, by the Settlement *tahsildars*, who should be furnished with full instructions as to the procedure to be adopted, and especially as to the kinds of cases which may be collected in village lists and those in which the preparation of separate files is necessary. They should also be made acquainted with the policy that will be adopted in dealing with assignments. Delay in these cases is likely to breed confusion and trouble. It must be remembered that the tracing of the authority for the release of a particular grant is sometimes a difficult matter, and that, till he has disposed of all the cases in a *tahsil*, the Settlement Officer is not in a position to prepare the registers of those as to which the orders of his official superiors are required. He must not forget that a considerable time may elapse between the submission of the registers and the receipt of orders, and that it will be embarrassing if the period for distributing the revenue over holdings in any *tahsil* arrives before they have been obtained. It is therefore essential to take up promptly the cases of the *tahsil* which will be first assessed.

Treatment of
different de-
scriptions of
grants.

569. Occasionally a few holdings may be found of which the revenue is enjoyed by private individuals without proper authority. In such cases resumption must be ordered or sanction solicited. Where an assignment has been released in perpetuity, or during the maintenance of the institution or during the pleasure of Government, a general enquiry is requisite as to whether the conditions of the grant are fulfilled. Where they have been wilfully and persistently broken resumption should be recommended. Grants for life call for no action unless it is considered proper that they should be continued after the deaths of existing holders. Assignments for the term of settlement should usually be proposed for continuance except when they are of a purely personal character. The conditions on which such grants are renewed should be so framed as to make it easy for Government to withdraw its favour at any time from the existing incumbent in case of proved abuse or neglect of duty without at the same time cancelling the grant to the institution, if proper arrangements for its future management can be made by the village community or other body which is interested in its maintenance. Thus the assignment should be to the institution in the name of the manager for the time being, and it should be made conditional on loyalty, good conduct, and the proper maintenance of the institution.

Small grant
for village
service.

570. Grants for the term of settlement made for village service or in favour of village institutions, which do not exceed Rs. 20 in annual value, may either be resumed and assessed in the ordinary way, or they may be struck off the Government list, but the land left unassessed for one period of settlement to see whether the zamindars will agree to continue the *mafi* as a grant from themselves by ex-

cluding it from the *bachh*. As an estate is assessed as a whole without discriminating between *khalsa* and revenue-free lands, the only feasible way of doing this is first to make the assessment in the ordinary way and then to make a suitable reduction with reference to the area of the grants so treated. When the revenue is distributed over holdings the people should be informed that for the coming settlement Government has foregone the demand which might have been assessed on these resumed assignments, and asked whether they will exclude the land from the *bachh* (paragraph 532). The area of such grants is often extremely insignificant. When they are treated in this way trouble is saved to revenue officials, and, what is more important, the assignments are restored to their original position as grants made by the village communities and under their control. If the people refuse to exclude these plots from the *bachh* it becomes clear that the assessment is their work and not ours. It is sometimes expedient to propose that life *mafi*s of this description should, on the deaths of existing holders before the next settlement, be converted into grants for the term of settlement, so that, when the time for re-assessment arrives, they too may be put on a proper footing.

571. For the treatment of assignments in *jagir* estates reference may be made to paragraph 1 (21) and (22) of Panjab Revenue Circular No. 37, and to the 99th paragraph of the Karnal-Umballa Settlement Report, where certain orders issued by the late Colonel Wace, when Financial Commissioner, are quoted. These orders relate primarily to the Cis-Sutlej *jagirs*, but the principle on which they are based would probably be held to be also applicable to old *jagirs* in the Panjab Proper. Assignments in jagir estates.

572. The cases which require the orders of some higher authority should be brought together in English registers, where they should be classified under proper heads. All the cases for one *tahsil* should be sent up together. Separate registers should be prepared for— Report of cases requiring orders.

- (a) grants whose resumption is proposed for breach of conditions;
- (b) grants whose continuance is proposed as to which the orders of the Financial Commissioner are sufficient;
- (c) grants whose continuance is proposed, as to which the orders of the Lieutenant-Governor are required.

573. It is generally expedient to prepare new *mafi* registers after the Settlement Officer has disposed of all cases which he is competent to decide, and has received orders on the cases reported to the Financial Commissioner and Government. These registers should be in vernacular with biglo headings, and English figures should be used. There should be one for each *tahsil*. The form should be such as to admit of the continuous record of changes, so that the registers may be kept up to date. The assignments may conveniently be arranged under the following heads:— Preparation of new *mafi* registers.

- (a) grants in perpetuity without conditions;
- (b) grants in perpetuity subject to conditions;
- (c) grants during the pleasure of Government;

- (d) grants for the term of settlement
- (e) grants for life or lives ;
- (f) grants for roadside groves or wells.

Grants released during the maintenance of an institution would fall under the second head. The above classification agrees closely with that adopted in the 6th of the statements in the revenue registers. In some districts it is necessary to have separate registers for *jagirs* of a political character.

Reference to
Revenue Circular
No. 37.

574. In the foregoing paragraphs a bare outline of the duties of a Settlement Officer in connection with land revenue assignments has been given. For the considerations which ought to guide him in deciding whether a grant should be resumed or proposed for continuance, for information as to the authority which has been at different times in the past, and is now, sufficient for the upholding of *masis* of various descriptions, and as to the forms of registers, grant of *samads*, *et cetera*, Settlement Officers must refer to Panjab Revenue Circular No. 37.

A liberal policy
expedient.

575. It may be said generally that the policy of Government is to treat with liberality all cases in which assignments are connected with religious or charitable institutions, or in consideration of which any definite service is performed, or which are held by members of old families which still enjoy a large measure of local esteem. Too much stress should not be laid on the trouble involved in the maintenance of petty grants. The people often attach more importance to them than their intrinsic value would seem to justify, and it is extremely impolitic to do anything that may arouse a suspicion that in these small matters the State is inclined to be less generous now than in earlier days.

Village officers' cess and
grants. A.L.D.
Kanungo establishments.

576. The 29th section of the Land Revenue Act provides that the Local Government may by notification impose a cess at a rate not exceeding 12½ per cent. on the revenue, "for remunerating village officers and for defraying other expenditure directly connected with the supervision of those offices or with the performance of their duties." Out of this cess have to be defrayed the emoluments of village headmen, chief headmen, *patwaris*, and, if possible, without raising the cess unduly, the pay of the part of the *kanungo* establishment which consists of field *kanungos* and the district *kanungo*. The headmen almost invariably receive 5 per cent. on the revenue, and the office of chief headman, where it exists, will be gradually restricted to large estates and probably finally abolished. A margin of 7½ per cent. therefore remains for the payment of *patwaris* and *kanungos*. But it is recognized that in actual practice more than 6½ per cent. should rarely be levied.* All questions connected with the number of *patwaris* and *kanungos* and the limits of their circles should be dealt with by the Settlement Officer in communication with the Deputy Commissioner, the Director of Land Records, and the Settlement Commissioner. An increase in the *kanungo* establishment requires the sanction of Government (Land

* Proposals have recently been made for founding the *patwari* cess of the whole province. If this is sanctioned a rate of 6½ per cent. will probably gradually be introduced in all districts.

Revenue Rule 100). When these matters have been settled for the whole district the Settlement Officer will be in a position to ask for the orders of Government as to the rate at which the village officer's cess shall be levied. A note by the Director of Land Records should accompany his report. Settlement Officers have now no concern with the means whereby funds are provided for paying the village watch and ward establishment.

577. The excessive number of headmen in some districts is an evil which has long been recognized. But at the same time reductions made in a capricious or haphazard manner on the occurrence of vacancies are sure to cause heart-burnings and dissensions. A Settlement Officer is at liberty, in consultation with the Deputy Commissioner, to draw up a scheme for the gradual reduction of the number of *landdars*. No such scheme can be put in force till it has received the sanction of the Financial Commissioner.

578. The Office of *zaildar* can only be established in any local area with the previous sanction of the Local Government, and can only be abolished by the authority which set it up (Land Revenue Rule 165). Hence the introduction of the *zaildari* agency into any district and also any subsequent increase or decrease in the number of *zaildars* must be approved by the Lieutenant-Governor. If the appointment of *zaildars* has not already been considered and negatived a Settlement Officer, as soon as he feels that he has a sufficient acquaintance with the circumstances of his district, should draw up a preliminary report on the whole subject. In it he should explain why no such agency has yet been appointed, and submit rough proposals for its organization. No attempt should be made to fix the limits of *zails*, but the tribal organization and other important features of the tract should be explained in such detail as is necessary to enable Government to judge whether the agency should be introduced. Any proposals to appoint *inamdars* may be made in the same report. The opinions both of the Settlement Officer and of the Deputy Commissioner should be given. The report should be submitted to Government through the Commissioner, the Settlement Commissioner, and the Financial Commissioner, each of whom should record his views on the proposals made in it.

579. If the Lieutenant-Governor approves of the introduction of the *zaildari* agency the Settlement Officer should, in consultation with the Deputy Commissioner, divide each *tahsil* into *zails*. In doing this, care should be taken to include in one circle, as far as possible, people of one tribe or villages which have some connection or affinity, so that discordant elements may be excluded as far as possible. It is not practicable to lay down any standard size for a *zail*. Usually it is made up of from four to eight *patwari* circles, giving at 1 per cent. on the revenue (Land Revenue Rule 171) a remuneration of from Rs. 150 to Rs. 250 per annum, where each *zaildar* receives an *inam* calculated at the above rate on the revenue of his own *zail*.^{*} It may be convenient sometimes to have larger *zails*; but the question of size is of less importance than the consideration whether the *zails* are so arranged as, on the one hand, to give a convenient representation

^{*} This *inam* should be paid out of the revenue of one of the estates included in the *zail* [Land Revenue Rule 171 (vi).]

tation of the leading tribes of the tract, and, on the other hand not to give a *zaildar* more work or responsibility than he can successfully perform or bear. In cases in which a small strong tribe inhabits a compact cluster of villages, such villages may be formed into a separate *zail* even though the result should be a *zail* of specially small size. It is desirable that a *zail* should not be divided between two *thanas* or a *thana* between two *zails*, and that a *patwari's* circle should all be included in a single *zail*. The latter, however, is of much less importance than the former. But while the boundaries of *zails* and *thanas* should ordinarily not overlap, it is well to freely allow exceptions to this rule, rather than to break the ties of old tribal or historical connections or of common interests.

Zail books.

580. The *zails* having been arranged a separate *zail* book should be prepared for each *tahsil*; at the beginning of each book a small map of the *tahsil* should be given, showing village boundaries, limits of *patwari* circles, main tribes (by colours) and proposed *zails*. The book should be divided into as many sections as there are *zails*. Each section should begin with the necessary title followed by a map of the *zail*, showing the same features as the map last described, but on a larger scale. To this should be added a statistical table in the form given in Panjab Revenue Circular No. 27. Thereafter sufficient blank space must be left for the memoranda required by the same Circular. Separate blank pages must also be included for the entry of notes as to the *zaildar's* conduct or any other matters connected with the *zail* which the Deputy Commissioner thinks fit from time to time to record.

Report to the Financial Commissioner.

581. The *zail* books with a brief report on the nature of the arrangements made must be sent to the Financial Commissioner, whose sanction to the limits proposed for each *zail* is required (Land Revenue Rule 165). The report should explain how it is proposed to pay the *zaildar*, whether by giving to each man 1 per cent. of the revenue of his own *zail* or by a system of graded *inams*, amounting in the aggregate to a deduction of 1 per cent. from the revenue of the whole district. The report must be sent on to Government for approval of the number of *zaildars* appointments proposed. Where the *zaildar* agency is already in existence changes in the limits of *zail* only require the sanction of the Commissioner.

Appointment of *zaildars*.

582. Having received the orders of the Financial Commissioner the Settlement Officer and the Deputy Commissioner should together make the first appointments of *zaildars* and *inamdars* in the manner prescribed by the rules under the Land Revenue Act. For further information regarding the appointment, remuneration, and datics, &c., of *zaildars* and *inamdars* the rules under the Land Revenue Act (165 to 174 and 186 to 192) and Panjab Revenue Circular No. 27 may be consulted.

APPENDIX I.

Assessment Instructions issued from time to time.

A.—Extract from Instructions for the revision of the Settlement of the Saharanpur District issued in 1855.

XXXIV.—The adjustment of the Government demand is not a matter of arithmetical calculation nor can precise rules be laid down to guide the Collector, who must in a great measure follow his own judgment and his own methods for acquiring information With this view (equalization of the assessments) statements should at once be drawn up for each *pargana*, showing for each *mauza* in it the cultivated, culturable, *lakharaj*, barren, and total area, *jama*, and rate per acre of the *jama* on the total *malguzari* and cultivated areas as recorded at the settlement and as at present existing.

XXXV.—The attention of the Collector will thus be at once drawn to any villages in which the cultivation has materially increased since the settlement or the rates are unusually low, or in which, on the other hand, from whatever cause, a falling-off in the extent of the cultivation is perceptible, or the rates are much above the average.

XXXVI.—The assets of an estate can seldom be minutely ascertained, but more certain information as to the average net assets can be obtained now than was formerly the case. This may lead to over-assessment, for there is little doubt that two-thirds, or 66 per cent., is a larger proportion of the real average assets than can ordinarily be paid by proprietors or communities in a long course of years. For this reason the Government have determined so far to modify the rule laid down in paragraph 52 of the "Directions to Settlement Officers" as to limit the demand of the State to 50 per cent., or one-half of the average net assets. By this it is not meant that the *jama* of each estate is to be fixed at one-half of the net average assets, but that in taking these assets with other data into consideration the Collector will bear in mind that about one-half, and not two-thirds as heretofore, of the well-ascertained net assets should be the Government demand. The Collector should observe the cautions given in paragraphs 47 to 51 of the treatise quoted, and not waste time in minute and probably fruitless attempts to ascertain exactly the average net assets of the estates under settlement.

XXXVII.—In villages the cultivation of which has been much extended since the settlement by the breaking up of new land, or the percentage of irrigation increased by the sinking of new wells or other improvements, the expenditure of capital must be allowed (if for) and a moderate *jama* assessed.

XXXVIII.—Besides the settlement of the Government demand separate engagements should be taken for the payment in addition of 1 per cent. on the Government demand for the Road Fund, for an equal amount for the School Fund, and for $\frac{1}{4}$ or 4 *annas* per cent. for the District *Dak*.

NOTE.—Rule XLII provided that these three cesses and the pay of the village *chaukidars* should be "assumed as payable from the net assets before the determination of the Government demand." In a village with a rental of Rs. 1,000 and one *chaukidar* paid at the rate of Rs. 3 monthly the account stood—

	Rs.	a.	p.
Rent	475	6	9
Road, School and <i>Dak</i> cesses	11	4	0
<i>Chaukidar</i>	36	0	0

Extract from Instructions for the Re-settlement of the Gorakhpur District issued in 1856.

XII.—The assessment should be determined . . . upon the general principles inculcated in the Sabarnpur rules, due advertence being had as well to prospective capabilities as to present assets, and also to any expenditure of capital by a proprietor for which he may not have had the means of obtaining a fully remunerative return.

B.—Assessment Instructions issued in 1873.

The following instructions under Section 9 of the first Panjab Land-Revenue (Act XXXIII of 1871) issued in 1873 to the Settlement Officers of Delhi, Karnal, and Gurgaon were also adopted in the case of the other settlements made under that Act:—

i. The general principle of assessment to be followed is that the Government demand for land-revenue shall not exceed the estimated value of half the net produce of an estate, or in other words one-half of the share of the produce of an estate ordinarily receivable by the landlord either in money or in kind.

ii. In applying this principle in the case of the portion of the district where produce rents prevail special attention should be given by the Settlement Officers to produce estimates.

iii. In estimating the land-revenue demand the Settlement Officer will take into consideration all circumstances directly or indirectly bearing upon the assessment, such as rent rates where money rates exist, the habits and character of the people, the proximity of markets for the disposal of produce, facilities of communication, the incidence of past assessment, the existence of profits from grazing, and the like. These and other considerations must be allowed their weight.

iv. The gross assessments for each assessment circle having been framed by the Settlement Officer on the principles above indicated, revenue rates on soils may be deduced therefrom, and the proposed gross assessment, together with the proposed revenue rates, must be reported to the Financial Commissioner for preliminary sanction, and will, when sanctioned by the Financial Commissioner, form the basis of assessment of particular estates in the circle; but in the assessment to be ultimately adopted full consideration must be given to the special circumstances of each estate.

The principle laid down in Rule 1 is to be observed in the assessment in each case.

C.—Assessment Instructions issued in 1889.

The instructions given below were issued to Settlement Officers in 1888, but never received the final approval of the Government of India, and have been superseded by the instructions sanctioned in 1893, which are now in force.

i. The general principle of assessment to be followed is that the Government demand for land-revenue shall not exceed the estimated value of half the net produce of an estate.

ii. In assessing the estates contained in a tract under assessment the method of the primary estimate of the land-revenue assessable on each estate and upon the tract as a whole shall be as follows:—

The tract under assessment shall be divided into as many circles as may be required by broad existing differences of fertility, propriety, or tenure, and there shall then be framed for each circle as many revenue rates as may be necessary to distinguish the main classes into which land is locally divided in respect to soil and system of agriculture, irrigation or want of irrigation, so far as such distinctions are clearly apparent in marked differences of value of net produce, or are clearly recognised in prevailing rent rates. These circle revenue rates shall be so framed as to represent approximately the estimated average annual half net produce of an acre of each such class of land in the circle.

iii. In estimating the net produce of cultivated lands of any class, whether occupied by landowners themselves or by tenants, the rents paid in money or in kind on an average of years by ordinary tenants-at-will for such lands in the assessment circle to which the estate belongs shall be the principal guide.

iv. But when by the custom of any tract certain expenses fall on the landowner which can properly be set against the rents above referred to (as, for example, the cost of wells, or of clearance of canal channels, losses on advances to tenants, &c.), full allowance will be made for such expenses, and in the case of lands the rents or net produce of which have been increased by wells or other works of improvement constructed at private expense, care should be taken not to tax unfairly the capital invested in the improvement, and to altogether remit for the period allowed by the special rules on the subject, any part of the assessment which may be due to the increase of rent or net produce caused by such improvement.

v. In assessing land irrigated by State canals the Settlement Officer, unless otherwise directed by the Local Government, will assess such lands as nearly as may be at the same rates as land of similar quality and advantages in the same tract or district which is not irrigated by canals, leaving the advantage derived by the landowner from canal irrigation to be realized by canal owner's rates.

vi. When revenue rates on classes of land for each circle and estimated gross assessments for the same have been framed by the Settlement Officer on the principles above indicated, they will be reported to the Financial Commissioner for preliminary sanction. But in the assessment to be finally adopted full consideration must be given to the special circumstances of each estate.

vii. For example, in finally assessing each particular estate the assessing officer shall take into consideration, in addition to the estimate obtained from the revenue rates, all circumstances directly or indirectly bearing upon the profits and rents of the landowners, especially such circumstances as the following:—

- (a) Rents actually existing in the estate, or, if these are not ascertainable in neighbouring estates where the conditions are similar, if such rents appear to be higher or lower than the average rent rates of the circle.*
- (b) All profits derived from the land, whether cultivated or uncultivated.
- (c) The husbandry and average produce of the estate.
- (d) The habits and character of the landowners and tenants.
- (e) Proximity of markets, and facilities of communication and for disposal of produce.
- (f) Incidence and working of previous assessment.

And, so far as is justified by these circumstances, the assessing officer is authorized in the assessment of each estate to depart from the revenue rates of the circle.

D.—Assessment instructions sanctioned in 1893.

Preliminary.—i. Under the provisions of Section 49 of the Panjab Land-Revenue Act, 1887, the general re-assessment of a district or *tahsil* cannot be undertaken without the previous sanction of the Government of India.

ii. When applying for such sanction the Local Government will submit a forecast of the expected financial results of the re-assessment. The forecast will show, by *tahsils*, the revenue rates upon which the expiring assessment was based, the actual amount of the existing land revenue, and the increase expected to result from the proposed re-assessment, and the general grounds on which the estimate of the increase is based.

* As amended in 1890.

iii. Should the re-assessment of a *tahsil* as finally arranged fall short of the forecast as accepted by the Government of India by more than 15 per cent., the instructions of the Government of India must be taken before the re-assessment is actually announced, unless the deficiency is covered by a surplus in other *tahsils* already assessed under the same sanction.

General principles.—iv. The fundamental principle of land-revenue assessment is that, according to the ancient custom of the country Government is entitled to a share of the produce of the land from time to time to be fixed by itself. The exact share to be taken is a question to be settled separately for each tract and estate under assessment according to the circumstances of the case.

v. Unless the Local Government has, under Section 48 (2) of the Land-Revenue Act, 1887, otherwise directed, or unless a fluctuating system of assessment has been ordered by the Local Government, the Government share of the produce must be assessed in cash at a fixed amount for each estate for a term of years.

vi. The net "assets" of an estate mean the average surplus which the estate may yield after deduction of the expenses of cultivation, including profits of stock and wages of labour. A full fair rent paid by a tenant-at-will, though sometimes falling short of the net assets, may generally, in practice and for purposes of assessment, be taken as a sufficiently near approximation to them on the land for which it is paid. When, therefore, the entire land of a tract is let to such tenants paying such a rent, the "net assets" of the tract can be easily calculated, if the tenants pay rent in cash. If the rents are produce rents fixed in quantity the calculation becomes more difficult on account of inevitable variations in price over a term of years. If the rents are produce rents fixed as a share of the crop the difficulty becomes greater still, as both character, quantity, and price will vary. In most districts of the Panjab difficulties of this latter kind are met with, and an additional difficulty lies in the fact that a large proportion of the cultivated land is not let to tenants, but cultivated by the petty proprietors themselves. The calculation then becomes not only difficult, but hypothetical, and the results of greater uncertainty and less value.

vii. The assessment of an estate will be fixed according to circumstances, but must not exceed half the value of the net assets.

viii. The tract under re-assessment will be divided into assessment circles in accordance with the detailed instructions in the revenue circulars. When submitting an assessment report for a *tahsil* or other area the assessing officer will state, for each circle, the value of the half net assets as calculated by him and also the amount of the re-assessment which he proposes for adoption in practice and the detailed rates by which he proposes to distribute it over the different classes of land. He will explain how the half net assets have been calculated, and his reasons for the actual re-assessment and rates which he proposes to adopt. He will give this information in such form and with such additional particulars as the revenue circulars may prescribe. Any lower assessment than half the net assets should be justified.

ix. Before conveying sanction under Section 50 (2) of the Land-Revenue Act to the assessment proposed by the assessing officer, the Financial Commissioner shall submit the Settlement Officer's report, with the Commissioner's review, and the orders which he proposes to pass thereupon for the approval of the Local Government. The assessing officer is expected to realize the amount fixed by the orders passed on the assessment report for the circle within a margin of 3 per cent. either way. If he thinks the greater deviation desirable he must refer the matter for further orders before announcing his re-assessments. In the assessment of particular estates the assessing officer is allowed to assess above or below rates at his discretion subject to the detailed instructions in the revenue circulars.

x. No re-assessment is to be fixed for more than twenty years except with the permission of the Government of India.

APPENDIX II.

Instructions issued by Major E. G. Wace, when Settlement Commissioner, as to enquire into prices and present instructions as to crop experiments.

A.—Prices—Major Wace's Instructions.

Settlement Commissioner's Circular 74 of 1879, paragraph 2.—The enquiry should be based on three different sources of information—

- (a) the prices reported fortnightly in the Gazette;
- (b) the trade prices of the principal marts in the district;
- (c) the prices at which the agriculturists make over their produce at harvest time to the village *banias*.

3. The duty of ascertaining the trade prices of the principal marts for the past twenty years should be made over to the Extra Assistant Settlement Officer. He should select with your approval the largest trading town or towns in each *tahsil*, and ascertain the prices on twelve dates in each year by personal inspection of the books of the principal dealers. . . . The prices recorded should be those at which the trader sold the produce to other traders, not those at which they purchased from agriculturists.

4. The third division of the enquiry, *viz.*, the prices realized by agriculturists, should be entrusted to the Superintendents Three or four large villages should be selected in each *tahsil* by the Superintendent in consultation with yourself. . . . In the districts in which I have worked there were two dates on which the agriculturists' accounts were usually settled, *viz.*, . . . after the *rabi* harvest, and . . . after the *kharif* harvest. If accounts were not settled on that date nevertheless the produce of the past harvest was usually credited at the prices prevailing on those dates. The Superintendent's enquiry should be directed to ascertain the prices at which in each year the village traders took over the produce from the agriculturists after each harvest, and, if any customary dates . . . are observed in the adjustment of such accounts, they will be a useful guide. The Superintendent should be warned not to assume the harvest prices hurriedly but in each instance to compare a number of accounts.

5. The Superintendent should be directed at the same time to ascertain and report the rate of interest usually charged by the village traders against agriculturists in their current accounts, and also the terms on which advances for seed are made, and whether the majority of the agriculturists usually require such advances or not.

6. With the result of these enquiries for each *tahsil* before you can form an opinion (1) as to the extent to which prices generally differ in the various parts of the district, (2) the extent to which the prices realized by agriculturists fall short of the trade prices and of the average annual prices, (3) the extent to which the prices realized by agriculturists have improved during the past 30 years, (4) the prices which can properly be assumed in your produce estimates.

7. As far as my experience goes it is not convenient to consider these prices separately for each *tahsil*; a fairer and sounder view of the subject is obtained by considering at one time the results for the whole district

(Accordingly a preliminary report on prices for the whole district was ordered.)

9. It is not intended that our enquiries should be limited strictly to 20 years. On the contrary it is most necessary that they should extend back to the period at which the expired settlement was made, and that we should compare the average prices that we now propose to assume with the average prices of that period.

B.—Crop Experiments—Present Instructions.

Settlement Commissioner's Circular No. 14th, dated 4th March 1893.

Director's Circular No. 14th, dated 29th September 1893, contains instructions for ascertaining the average yield of the principal crops in certain selected districts. The results obtained from enquiries conducted in accordance with these instructions are valuable so far as they go; but they do not give information for every district, nor can experiments made on such small areas as are contemplated in the circular give very reliable data until they have lasted for some years. As it is most important that we should obtain as accurate a knowledge as possible of the average produce of the principal crops in a district, the following directions are issued on the subject for the guidance of Settlement Officers.

2. The main principles to be observed will be as follows:—

- (1) Produce experiments must be made every harvest while a settlement is in progress in a district.
- (2) The experiments should be made so that the outturn of the main staples of the district may be ascertained on each class of soil in every assessment circle.
- (3) The fields observed should not ordinarily be of less than an acre. If observations can be made on larger areas so much the better.
- (4) The observations should be made only by officers who can be trusted to make the enquiry and report the result in an intelligent manner, and without harassing the owner of the crop observed.
- (5) The result of the experiments should be reported without delay.

3. It is important that the experiments should be continued during the whole time that a settlement is in progress; for the information to be gained by them is needed not only for the purposes of the assessment reports, but also for future use; and the longer the time over which the observations are extended the more valuable will be the data obtained. If experiments continued after the new assessments have been announced should lead the Settlement Officer to modify his opinion of the average outturn of any crop, he should not hesitate to note this in his final report; and in any case the general result of all the produce experiments should be noticed in that report.

4. Soon after the commencement of Settlement operations, the Settlement Officer should send the Settlement Commissioner a statement showing the crops grown in each *tahsil* of the district; and the average area occupied by each; and he should state which crops he considers to be the principal staples, the outturn of which it is important to ascertain. It is unnecessary to have experiments for crops which only occupy a small area; all that is needed is to find out the average outturn of the principal crops.

5. Some little time before the crops of each harvest are ripe the Settlement Officer should determine the localities where the crop experiments are to be made. Care should be taken that the fields chosen for the experiments are representative of the average of that harvest for each class of soil. To ensure this the Settlement Officer and Extra Assistant Settlement Officer should personally inspect most of the fields selected, the remainder being seen by the settlement *tahildar* or other senior officer, who can be trusted to see that the crops to be observed are really average ones.

6. In making the experiments the general instructions contained in the Director's Circular above referred to may be observed, but it will obviously be impossible to ascertain the outturn of large areas in one day. The operations will necessarily be extended over some days. But there is no objection to this, provided that steps are taken to prevent any of the crop being carried away before its outturn has been ascertained. At the same time, everything should be done to make the proceedings as easy as possible to the owners of the crops, and they should be allowed to carry off their produce immediately the results have been recorded.

7. Each experiment should be entrusted to a selected officer. The Settlement Officer should if possible keep an experiment for himself, and the Extra Assistant Settlement Officer and the gazetted officers, if any, should also be associated in the work. The report of each experiment should be made in the form annexed A, which is the same, with a slight addition, as the form prescribed by the Director. When all reports have been received they should be brought together into English register to be kept by *tahsils* in the same form. The experiments should be entered in the registers according to assessment circles, and the Settlement Officer should go over them carefully and note in the last column if he considers them trustworthy or not. If the experiments have been vitiated by some radical mistake, or if they are very far from being averages of the harvest, they should be cancelled by a large cross in red ink being drawn over them, the reasons for the rejection being recorded. The registers should then be sent to the Settlement Commissioner for perusal, with a brief report of the results including a copy of the entries in register B referred to below. The report for the *rabi* harvest should be submitted by the end of June, and for the *kharif* harvest not later than January. The registers will be returned after inspection.

8. The result of each harvest's accepted experiments should be written up in a general register for the district in form B annexed. Separate pages will be kept for each crop to be experimented on. The form annexed is a specimen for the wheat experiments. In this register all the experiments of each crop should be shown together for each class of soil, the averages being calculated not from the averages of individual experiments, but from the total outturn of all experiments of that crop on each soil.

A—Statement of results of crop experiments for

A.—Statement of results of crop experiments for

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Serial No.	Assessment Circle.	Village.	Kind of crop.	Class of soil and irrigation.	Status and resources of cultivator.	Detail of cultivation in three preceding seasons.	Detail of village manuring and watering for date of making the experiment.	Name and rank of officer and date of making the experiment.	Area Cult.	Weight of produce.	Produce per acre.	Grain.	Straw.	REMARKS.
										Grain.	Straw.	Grain.	Straw.	

Note.—In column 5 enter the class of irrigation of the crop experimented upon according to *girdawari*; in column 6 state whether the cultivator is a man of good, average, or insufficient resources as regards cattle, labour, &c., extent of his holdings, whether indebted or not, also his caste if considered relevant.

In column 7 enter crops according to *girdawari*, specifying class of irrigation, and whether matured or failed. In column 8, if a preceding crop was matured, as, for instance, when wheat follows maize, mention this, give number of ploughings, seedings, &c., &c., also in case of a *rahi* crop, whether ploughed before or after rainy season; if only one watering was given, mention whether it was before or after sowing.

In columns 11 and 13 enter in sort the weight of the main produce in its marketable form. In the case of cotton enter weight of clean cotton. In case of sugarcane, enter weight of *gur* or *roh*. In case of maize enter weight of grain removed from cob. In columns 12 and 14 enter in sort the weight of other marketable products, giving their names. In case of cotton enter weight of seed, in case of *jow* or straw, and enter weight of *straw* dried.

In column 15 state the reasons for the selections of the site of the experiment, mention any other circumstances affecting the value of the result, and give probable reason for any specially good or bad yield; as, for instance, whether the crop was sown, later or early; nature of soil, whether light or heavy, high or low; whether the season suited such soil; whether any damage occurred from wind, hail, frost, vermin, or other causes.

If more than one experiment has been made in any class of crop enter each separately; it is not necessary to give an average for the whole.

B.—Experiments of outturn of wheat.

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APPENDIX III.

Calendar of Land Revenue Settlements in the Panjab.

No.	District.	1st Regular Settlement as Sanctioned.		1st Revised Settlement as Sanctioned.		2nd Revised Settlement as Sanctioned.
		From	To	From	To	From
1	Gurgaon	1837 to 1842	1872	1877	1907	...
2	Rohtak (a) Main part of district ...	1838 to 1840	1870	1879	1909	...
	(b) Jhajar and Bahadurgarh territory.	1863	1870	...	...	...
3	Delhi (a) Main part of district ...	1842 to 1844	1870	1880	1909	...
	(b) Part of tahsil Ballabgarh	1864	...	...	...	...
4	Karnal (a) tahsil Panipat and part of tahsil Karnal.	1842	1872	1878	1908	...
	(b) Mandal tract ...	1850		...	...	...
	(c) Rest of district	1856		1888	1908	...
5	Hissar (except Sirsa) (a) Main part of district.	1840	1860	1863	1883	1890
	(b) Nali tract ...	1852	...	...	...	...
6	Sirsa	1853 to 1863	1874 to 1876	1881	1901	...
7	Umballa (a) Main part of district ...	1849 to 1853	1863	1888	1908	...
8	Ludhiana	1850 to 1853	1880	1882	1912	...
9	Jullander	1840 to 1851	1881	1885	1915	...
10	Hoshiarpur (a) Main part of district	1852	1882	1884	1914	...
	(b) Hilly tracts ...	1850	1879	1881	1911	...
11	Kangra	1850	1879	1893	1913	...
12	Ferozepore (a) 3 Northern tahsils.	1853	1883	1888	1913	...
	(b) Muktsar ...	1855	1865	1870	1893	1893
13	Amritsar	1852	1862	1865	1885	1893
14	Sialkot (a) Main part of district ...	1854 to 1856	1864 to 1866	1865	1885	1894
	(b) Bajwat ...	1863	1872	1894	1914	...
15	Gurdaspur (a) Main part of district	1852	1862	1865	1885	1891
	(b) Part of tahsil Pathankot	1850	1879	1891	1911	...
16	Lahore	1850	1866	1868	1888	1893
17	Gujranwala	1850	1866	1868	1888	1892
18	Gujrat	1850	1866	1868	1887	1893
19	Jhang	1850	1866	1868	1887	1893
20	Montgomery (a) Ravi tahsils	1856	1866	1860	1880	...
	(b) Sutlej tahsils			1873	1893	...
21	Multan	1858	1868	1879	1899	...
22	Shahpur	1856 to 1861	1881	1893	1912	...
23	Jhelum	1850	1874	1879	1899	...
24	Rawalpindi	1859 to 1863	1860	1885	1905	...
25	Hazara	1872	1902	...	...	...
26	Peashawar	1874	1894	1895	1916	...
27	Dera Ghazi Khan	1874	1894	1896	1915	...
28	Muzaffargarh	1878	1898	...	...	...
29	Dera Ismail Khan	1878	1898	...	...	...
30	Banna	1877	1897	...	...	...
31	Kohat	1861	1901	...	...	...
32	Siala	1883	1913	...	...	...

APPENDIX IV

Judicial Powers Exercised by Settlement Officers at different periods.

Shortly after annexation the Board of Administration forbade the Civil Courts in the districts west of the Bias to entertain any claims for land till a regular settlement had been effected, and at the same time the district revenue courts were directed to "confine their attention to the question of possession, and leave to the Settlement Officers hereafter the decision of disputed rights" (Board's Circular 122, dated 30th May 1819). A little later the provision of Regulation VII of 1822, which allowed a disappointed claimant to contest the finding of a Settlement Officer by bringing a civil suit in the district Court was set aside with the sanction of the Governor-General, and the decision of Settlement Officers in all cases decided on their merits after full enquiry were made final "subject to the usual revenue appeal."* Settlement Officers were vested with the full powers of Civil Courts as regards land suits.† The period of limitation was fixed at 12 years, and this was sometimes interpreted as meaning 12 years counting back from the date of annexation or from the date on which the claim was first put forward in the district revenue courts. When the 1st Panjab Courts Act, XIX of 1865, came into force, care was taken to maintain the jurisdiction of Settlement Officers as regards land suits. The 21st section of that Act provided that, when a district was under settlement, any special officer in it might be invested with the civil powers of a Commissioner, Deputy Commissioner, Assistant Commissioner, or *tahsildar* for the purpose of deciding suits in respect to land, or the rent, revenue, or produce of land. Similar provisions were embodied in Section 49 of the 2nd Panjab Courts Act, XVII of 1877, and in Chapter VI of the 3rd Panjab Courts Act, XVIII of 1884. Down to 1878 Settlement Officers were usually invested with the powers of a Deputy Commissioner to decide suits or appeals regarding land, or the rent, revenue, or produce of land. But in the districts of the old Delhi territory re-assessed between 1871 and 1878 it was determined to confine the jurisdiction of the Settlement Courts to cases under the Tenancy Act of 1868, on the ground that these districts "were settled many years ago and the rights of all parties must have been determined either by length of possession or by decree of Courts." In 1878 it was proposed to follow the same course in all the districts then about to come under settlement, but ultimately the jurisdiction of the Settlement Courts was made to extend to suits—

- (a) under the Tenancy Act;
- (b) to alter or cancel any entry in the register of names of proprietors of revenue-paying land;
- (c) under Section 9 of the Specific Relief Act of 1877;
- (d) for declaration of title in land, or the rent, revenue, or produce of land brought by parties in possession of the right claimed.

It was also intended that claims under head (b) should only be cognizable by Settlement Courts where the plaintiff was in possession. The description under head (b) was not considered sufficiently precise and was gradually expanded, but the changes made were intended to define, and not to restrict, the powers

* Government of India No. 1602, dated 1st September 1849, quoted on page 41 of Barkley's "Non-Regulation Law of the Panjab." This order referred only to the Cis-Sutlej and Trans-Sutlej States, the only parts of the province where regular settlements were then in progress.
 † See Temple's Settlement Report, paragraph 220, and Financial Commissioner's Book Circular XLVI of 1860, paragraph 1.

hitherto possessed in cases between landlords and tenants. In 1886 a fresh form of notification was introduced giving Settlement Officers the powers of a Deputy Commissioner, under Section 46 (1) of the Panjab Courts Act of 1884, for the trial of all classes of suits mentioned in Section 45 of the same Act, with six exceptions. The effect was to withdraw from Settlement Officers jurisdiction in suits under heads (b) and (d) above, but to enable them to decide suits for the determination of "disputes regarding boundaries of land which have been fixed by a Court or Revenue Officer." Chapter VI of Act XVIII of 1884 was repealed by the Land Revenue Act of 1887, but Chapter XI of the latter Act enables Government, if it pleases, to make land cases in any local area solely cognizable by the officer making or specially revising records of rights in that area. So far no use has been made of this chapter, and Settlement Officers are now invested only with the powers of a Collector under the Tenancy Act, XVI of 1887, and their exercise of these powers is confined within narrow limits by executive instructions (see Appendix VI).

APPENDIX V.

Scheme of Settlement operations to be undertaken between 1898 & 1918.

Panjab Government No. 207, dated 11th November 1897, to Financial Commissioner.

With reference to the correspondence ending with your letter No. 535, dated 26th August last, on the subject of the future course of settlement operations, I am directed to say that the proposals contained in that letter do not altogether commend themselves to the Lieutenant-Governor, as under them the six-party arrangement would not come completely into operation until about the year 1906-07, and thereafter the stress of work would entail serious delay and consequent financial loss in the case of some of the settlements the terms of which expire between 1910 and 1915.

2. The Lieutenant-Governor, however, has discussed the matter with Mr. Rivaz, and has generally approved the annexed scheme, which may now be substituted for that sanctioned by Government in 1894. It will be seen that the scheme now approved makes provision for the introduction of the sixth party in 1902, while it allows of the Kohat and Sirsa-Fazilka Settlements being taken up in 1899 as proposed by the Financial Commissioner instead of a year later as proposed in the 1894 scheme, this being understood to be one of Mr. Rivaz's main objects in asking for a departure from the latter scheme. The difficulty of finding employment for the full number of parties between 1902 and 1907 has been surmounted by taking up the Gurgaon Settlement a year earlier than was contemplated, an arrangement which will result in the completion of settlement work in the district before the new demand can be introduced. In general no doubt such an arrangement should be avoided, but there is, so far as His Honor is aware, no legal objection to the announcement of the new demand a year or two before it is actually brought into operation. If necessary, when the time comes, Bannu can be taken up in 1902 instead of Gurgaon. It will be observed that the duration of operations in Sirsa, Fazilka and Montgomery-Gugera is expected to be three years only as compared with four years in every other case.

(a) indicates commencement of Settlement operations.

(b) indicates conclusion of Settlement operations.

It is contemplated that operations will commence in each district at the beginning of the agricultural year (1st October) and terminate at the end of the same year.

1898.	1899.	1900.
Montgomery. (b)	Jhelum. (b)	Multan. (b)
Jhelum.	Multan.	Muzaffargarh.
Multan.	Muzaffargarh.	Dera Ismail Khan.
Muzaffargarh.	Dera Ismail Khan.	Sirsa-Fazilka.
Dera Ismail Khan. (a)	Sirsa-Fazilka. (a)	Kohat.
	Kohat. (a)	Hazara. (a)

1901.	1902.	1903.
Muzaffargarh. (b)	Dera Ismail Khan. (b)	Kohat. (b)
Dera Ismail Khan.	Sirsa-Fazilka. (b)	Hazara.
Sirsa-Fazilka.	Kohat.	Jhang.
Kohat.	Hazara.	Rawalpindi.
Hazara.	Jhang.	Montgomery-Gugera.
Jhang-Hafizabad. (a)	Rawalpindi. (a)	Gurgaon.
	Montgomery-Gugera. (a)	Bannu. (a)
	Gurgaon. (a)	
1904.	1905.	1906.
Hazara. (b)	Jhang. (b)	Rawalpindi. (b)
Jhang.	Rawalpindi.	Gurgaon. (b)
Rawalpindi.	Montgomery-Gugera. (b)	Bannu.
Montgomery-Gugera.	Gurgaon.	Karnal.
Gurgaon.	Bannu.	Umballa.
Bannu.	Karnal.	Rohtak.
Karnal. (a).	Umballa. (a)	Delhi.
	Rohtak. (a)	Hissar. (a)
1907.	1908.	1909.
Bannu. (b)	Karnal. (b)	Umballa. (b)
Karnal.	Umballa.	Rohtak. (b)
Umballa.	Rohtak.	Delhi.
Rohtak.	Delhi.	Hissar.
Delhi.	Hissar.	Gurdaspur.
Hissar.	Gurdaspur.	Shahpur.
Gurdaspur. (a)	Shahpur. (a)	Ludhiana. (a)
		Lahore. (b)
1910.	1911.	1912.
Delhi. (b)	Gurdaspur. (b)	Shahpur. (b).
Hissar. (b)	Shahpur.	Ludhiana.
Gurdaspur.	Ludhiana.	Lahore.
Shahpur.	Lahore.	Ferozepore.
Ludhiana.	Ferozepore.	Amritsar.
Lahore.	Amritsar.	Gujrat.
Ferozepore. (a)	Gujrat. (a)	Hoshiarpur. (a)
Amritsar. (a)		
1913.	1914.	1915.
Ludhiana.	Ferozepore. (b)	Gujrat. (b)
Lahore. (b)	Amritsar. (b)	Hoshiarpur.
Ferozepore.	Gujrat.	Sialkot.
Amritsar. (a)	Hoshiarpur.	Jullundur.
Gujrat.	Sialkot.	Gujranwala
Hoshiarpur.	Jullundur. (b)	Kangra.
Sialkot. (a)	Gujranwala. (b)	Peshawar. (a)
	Kangra. (a)	
1916.	1917.	1918.
Hoshiarpur. (b)	Sialkot. (b)	Gujranwala (b)
Sialkot.	Jullundur. (b)	Kangra. (b)
Jullundur.	Gujranwala.	Peshawar.
Gujranwala.	Kangra.	Dera Ghazi Khan.
Kangra.	Peshawar.	Montgomery.
Peshawar.	Dera Ghazi Khan.	Jhelum.
Dera Ghazi Khan. (a)	Montgomery. (a)	Multan. (a)
	Jhelum. (a)	Muzaffargarh. (a)

APPENDIX VI.

Business to be disposed of by Settlement Officers and the Settlement Commissioner.

A.—Table showing business arising under the Punjab Land-Revenue and Tenancy Acts, which will be disposed of by Settlement Collectors.

SERIAL No. OF ENTRY.	BUSINESS ARISING UNDER
	<i>Land Revenue Act.</i>
1	Chapter III of Land-Revenue Act, relating to herdmen (other than chief headmen), <i>kunungos</i> and <i>patwaris</i> ; also cases of neglect of duty or disobedience of orders by any person holding office under this Chapter so far as those duties or orders relate to business controlled by this Collector. The Collector of the district should consult the Settlement Collector before finally disposing of successions to <i>zaildars</i> , but is not bound to adopt his recommendation. Proposals for revision of <i>zaildari</i> arrangements should be prepared by the two Collectors jointly.
2	Chapter IV of Land-Revenue Act (Records).
3	Chapter V of Land-Revenue Act (Assessments).
4	Chapter VI of Land-Revenue Act (Surveys and Boundaries).
5	Chapter VII of Land-Revenue Act (Partitions).
6	Chapter IX of Land-Revenue Act (Mortgages). The following Sections of Chapter XII of the Land-Revenue Act, viz., Sections 145, 146, 147, 148 and 150; also Section 149, so far as concerns business allotted to this Collector.
	<i>Punjab Tenancy Act.</i>
7	Section 76, sub-section (1), clause a, and Section 77, sub-section (3), clauses a, b, and c; also clause m, so far as concerns <i>kunungos</i> and <i>patwaris</i> .

NOTES 1.—The Settlement Collector has no powers under Chapters VI and VII of the Land Revenue Act; but the Collector of the district should refer to him for report all cases in which remissions or suspensions of the land-revenue appear to be required on account of calamity of season or other failure of crops. Similarly, the Settlement Collector may of his own motion report such cases to the Collector of the district for orders. It is important that the officer who is charged with the duty of revising the assessments should enquire into all cases of this kind, and the Collector of the district should not set aside his recommendations in any case without the sanction of the Commissioner.

2.—Of the quarterly and annual business statistics (other than those relating to prices and rainfall), should be submitted by the Settlement Collector, and all other returns by the Collector of the district.

B.—Work in connection with settlements which will be disposed of by the Settlement Commissioner.

1. In all districts in which a settlement is about to be undertaken or is in progress the Settlement Commissioner will directly control all work connected with land records, and on his tours undertaken to supervise matters connected with settlement operations and to consult and advise local officers thereon, he will deal with the land records work of such districts.

2. Reports, references, and returns from all districts in which settlement operations are about to be undertaken or are in progress, on all matters connected with the settlement of such districts, shall be submitted by Deputy Commissioners or Settlement Officers direct to the Settlement Commissioner, who will deal with all such reports and references under the directions of the Financial Commissioner, and correspond regarding them direct with the officers who have submitted them. But at the time of submitting to the Settlement Commissioner any Forecast, Assessment, or final Settlement Report, the officer submitting it shall also forward a copy of the report to the Commissioner of the Division. The object of this is not that the Commissioner should criticize the report in detail, but that he may have an opportunity of putting on record his opinions as to the incidence and safety of the proposed assessments on general grounds, and in so far as they may affect questions of political expediency or district administration. If the Commissioner desires to record any opinion he should do so, and forward it to the Financial Commissioner within two months of the date on which he receives a copy of any report sent to him as above.

3. The control over settlement budgets and accounts and all other administrative authority and powers referring to settlements are now exercised by the Settlement Commissioner subject to the orders of the Financial Commissioner. Previously established settlement procedure should not be departed from without the sanction of the Financial Commissioner.

4. It will be the duty of the Settlement Commissioner, at least one year before the completion of the settlement of any district, to see that all reports on such subjects as revenue assignments, *patwaris'* and *sa-bils'* circles and emoluments, leases of Government land, &c., &c., are submitted in good time so that orders may be passed and carried out before the Settlement Officer leaves the district. If the Settlement Officer applies for leave at the close of settlement operations the Settlement Commissioner when forwarding the leave application should note whether any work connected with the settlement remains to be done.

5. Appeals and references on all matters connected with the business under the Punjab Land Revenue and Tenancy Acts, which is disposed of by Settlement Officers, shall be made directly to the Settlement Commissioner, with the exception of appeals and references relating to headmen, which will as heretofore be dealt with by Commissioners of divisions.*

* See Financial Commissioner's No. 261, dated 14th April 1897, and Punjab Government No. 33, dated 10th May 1897.

APPENDIX VII.

Procedure connected with the complete remeasurement of a village.

1. Before commencing the field measurements of any village it is essential that correct and complete *khataunis* should be drawn up. If the previous annual papers have been properly prepared, and the *jamabandi* is correct to date, this will give little trouble. If it is not correct, then in all mutations of rights omitted from the *jamabandi* must be entered up in the list of mutations of the current year. The *khataunis* will then agree with the *jamabandi* so corrected, plus changes in tenants-at-will. And to make sure that the *khataunis* are correct and complete, there will be drawn up at the same time a *shajra-nash* of the owners.* The procedure will therefore be as follows:—The *banungo* or *patwari*, having collected the owners in the village, will put the last *jamabandi* before him, and draw up a genealogical tree of the owners; or if there is one in the previous records, correct that to date. In doing this he will compare the entries to the and the *jamabandi*, holding by holding, and will explain the omissions owners. The comparison of the two papers will bring to light all omissions from the *jamabandi* connected with the descent of the owners, and omissions from the *jamabandi* due to transfers, partitions, changes of tenants, and other like causes, will be pointed out by the owners. Forms of the *khatauni*, index, and list of *khatauni* totals, with necessary instructions, are appended.

Preparation
of
and
shajra-
nash.

A.—KHATAUNI OR HOLDING SLIP.

Tahsil		Manza		Patti	
Last Jamabandi No.		Owner			
New Khatauni No.		Tenant			
No. in Register of Mutations.					
1		3		4	5
2		Area and class of land and total of holding.		Rent.	REMARKS.
No. and name of field.	Name of well or other source of irrigation.				
Former.	Now.				

* For form of *shajra-nash* and instructions for its preparation see Appendix VIII.

(1) This form will be printed on one-eighth of a sheet, that is to say, on paper size 10" x 64". It will be printed on one side only. If necessary, the *putwari* can continue the entries on the other side. Lines will be printed across columns 1—3 for the separate entry of each field. The whole will be sewed together at top, like a *bahi*, the alphabetical index being added. A leather *patta* will also be added to protect the paper of the same sort as is used to protect *bahis*. One leaf will usually be sufficient for each holding.

(2) The *khatauni* numbers will be entered in ink before measurements are commenced. There is no real reason why an accurate list of the holdings should not be made. If by chance one or two holdings are subsequently discovered, these can be added in their place by sub-numbers. When the *tahsildar* attests the village finally after close of measurements, the series of numbers can be corrected once for all.

(3) The names and shares of owners and cultivators should be entered with great care and after careful attestation. If names and shares have already been entered in one holding in full detail, and in a subsequent holding it is desired to incorporate the same entry by reference, this may be done; for example, *Sham Singh and others, as in holding No. 3 (three)*. But the number of the holding must be entered in such cases in figures and in words; and care should be taken that short entries referring to different holdings are not made in nearly identical terms. Also the reference should always be to the *khatauni* number; the measurer has nothing to do with *jamaabandi* numbers.

(4) Enter shares in the plainest terms, just as the *putwari* enters them in his ordinary annual papers; for example—

A and B in even shares.

D and F half, and G and H in even shares, half.

Several persons (stated by name) in the following shares :—

K and L in even shares, half; M, N, and others, half on 3 shares;

M and	O, P & R
2 shares.	1 share.

If there are a great many shares, write them out in full on the back of the *khatauni*, making a short entry in the column 'Owner' on the upper side; thus *A B, and others total 15 owners, as detailed on reverse*. It is most important that all shares should be entered in the village papers in the same words and terms as those by which the *zamindars* describe them. No attempt should be made to substitute for these terms more elaborate descriptions. And those forms of expression should be preferred which will be most conveniently transcribed in the annual papers. It is not at all necessary to describe all the shares of a holding by the same denominator; they should be put down just as the *zamindars* tell them off.

(5) As regards sales and mortgages with possession, they should be shown in every case with the detail directed in Chapter V of the Land Revenue Rules.

(6) Mortgages without possession will be entered only under the circumstances and with the details directed in Chapter V of the Land Revenue Rules.

(7) If a hereditary tenant has sold or mortgaged his holding and the transfer has been acted on, it will be entered in the register of mutations and incorporated in the *khatauni*, subject to any order of Court that may be produced concerning a transfer of this nature.

(8) Enter very carefully the rents paid by tenants. If the rent is a share of the produce, note any payments made from the whole heap before the produce is divided. If the rent is cash, it should be so described as to show whether the rent is a lump charge on the holding or a rate per *hytha*, or whether the rent is per harvest or per crop, or per annum, or by appraisement.

(9) Ordinarily no entry relating to trees will be made. But the *palwari* should enquire whether any trees are owned by other than the owner or cultivator; and in cases in which trees are owned by persons who do not hold the land, the *palwari* will enter the facts in the column of remarks in the *khatauni*.

(10) If the revenue of *khata* is assigned, note the fact and the name of the *masfidar* briefly in red ink in the column of remarks.

(11) Do not collect all the *mafi khata*s at the end. Let each *khata* come in the place to which, with reference to the ownership, it properly belongs.

(12) *Land appropriated for public purposes*.—All land permanently appropriated for public purposes should be entered in the *khataunis* as directed in Chapter VI of the Land Revenue Rules or the *jamabandi*. Mutations expressed by these entries need not be entered in the register of mutations.

(13) It is not necessary to enter a name for every field along with its number. If fields are known by names, the names should be entered. But where fields are not commonly known by distinct names no names of fields need be entered.

(14) The following soils will be recorded in the *khataunis*:—

(i)—*Ghair munkin*, *banjar kadin*, and *banjar jadid*, as directed for the crop *girduwari* and *milan rakba*.

(ii)—*Chahi* is all land irrigated regularly from a well (whether the well is *pakka* or *kachha* and whether the water be lifted by bucket, wheel, or *dhenkli*). Some land is thus irrigated every harvest, other land every year, and some land once in two years. Whatever land gets water regularly should be shown as *chahi*. The actual area of crops irrigated will not appear from the measurement papers, but from the crop *girduwari* papers.

(iii)—*Nahri* is land watered by a canal. The limits of this land will be defined in the same way as those of *chahi* land.

(iv)—*Abi* is land watered from tanks, *jhils*, river branches and springs and not falling under the heads of *chahi* or *nahri*. The limits of this land will be defined in the same way as those of *chahi* land.

(v)—*Sailab* is land usually flooded in the rains by large rivers or their branches.

(vi)—*Barani* is all cultivation not included in above classes.

The Collector can direct that other soil distinctions be recorded if he considers this necessary.*

It should be added that there is some land near rivers, or canals, or *jhils* which is always moist. This also should be entered as *sailab* if of any considerable amount or importance. But small areas of this kind may be recorded as *barani*. Fruit-bearing gardens will be reckoned as cultivated land, and their areas will be classed under the above heads according as they are irrigated or not. Groves of other trees will be classed as *banjar kadin*.

B.—ALPHABETICAL INDEX TO BE PREFIXED TO KHATAUNI.

LETTER.	OWNERS.		HEREDITARY TENANTS.		TENANTS-AT-WILL.	
	Name.	Khatauni No.	Name.	Khatauni No.	Name.	Khatauni No.

* See Chapter XIII of this manual.

C.—LIST OF KHATAUNI TOTALS.

1	2	3					
Khatauni No.	How many fields.	GIVE IN THESE COLUMNS THE DETAILS OF AREAS AND WELLS REQUIRED FOR THE MILAN RAKBA.					
							Total.

Column 3.—It should be borne in mind that this classification and that given in the *milan rakba* (see end of Chapter VI of Land Revenue Rules) must agree.

Parcha to be given to Zamindar.

2. When the *khataunis* are ready, the *patwari* will give to each agriculturist a copy of the *khataunis* relating to him. These copies are known as *parchas*. Of mortgaged holding a *parcha* will be given both to mortgagor and mortgagee, but not to collateral mortgagees. In holdings in which there are several sharers it is generally sufficient to give a *parcha* to one sharer; but if another sharer asks for a copy, it should be given to him also. Of tenants' holdings one copy should be given to the tenant and the other to the owner.

Attendance of owners and cultivators.

3. The *shajra-nash* and *khataunis* having been completed, and the *parchas* having been distributed to the *zamindars*, the *patwari* will commence measurement work. Every evening he will inform the village headmen what fields will be measured on the day following, and the village headman will at once inform the owners and cultivators concerned, and direct them to attend the *patwari* the following morning.

Chainmen,

4. The headmen of the village will supply for the field work two chainmen who will be paid by the landowners.

Papers which *patwari* will have with him.

5. The *patwari* should have with him during his field measurements the former *shajra*, his copy of the last detailed *jamabandi* (with alluvion and diluvion papers, if any), also the new *shajra-nash* and register of mutations. These papers and the papers in hand are the only papers that he should take with him in his daily measurement work.

Procedure as each field is measured.

6. As each field is measured he will delineate it in pencil on the *shajra*, work out the area, inform the owner and cultivator of the result, consider their objections, if any, and then write up the field book, the *khatauni*, and *zamindar's parcha*. The form of the field book is given below:—

FIELD BOOK.

Number of field.	Former number.	Number of <i>khatauni</i> .	Area calculation.
------------------	----------------	-----------------------------	-------------------

List of fields on margin of field map.

7. In order to make it easy to refer from the field map to the *jamabandi*, the *patwari* will write a list on the margin of each sheet of the field map as under—

Number of field.

Number of *khatauni* in which entered.

8. If an owner or tenant is absent when a field is measured the *patwari* will make a mark X in the remarks column of the *khatauni*, and write over the mark the letter M or K to indicate whether the absentee is the owner or cultivator; and will sign his name under the mark. If the absentee arrives afterwards, a place will be left in his *parcha* for the field measured in his absence, and those measured in his presence will be filled in below. But the *patwari* will not fill into any *parcha* fields measured in the absence of the *parcha*-holder, nor return to those fields in order to explain the entries. It is the *kunungo's* work to do this.

Procedure when owner or tenant is absent.

Note.—The above procedure for securing the attendance of right-holders and keeping them informed of the entries made in the measurement papers regarding their land is not applicable to cases where Government land in the possession of a department is under measurement. Before remeasurements are commenced in any district or tract, the Settlement Officer or Collector should, if there is any land of the above description within the limits of the district or tract, ascertain from the executive officer of the department concerned, who is in charge of the said land, whether he proposes to depute a subordinate to be present at the measurements. If the departmental officer desires to do so the Settlement Officer or Collector should arrange, as far as possible, for the measurement of the Government land to be made at a time convenient both to the department concerned and to the settlement or revenue authorities. The Settlement Officer should also, if desired by the departmental officer, furnish the latter, free of charge, with copies of the entries in the measurement papers and maps relating to the Government land in his charge, and should consider any representation made to him by the departmental officer in regard to them.

9. In cases of petty dispute as to the position of a boundary, if there is a permanent boundary, the *patwari* will measure according to the boundary; if there is not, then he will measure according to the former papers. He may be allowed to neglect slight differences between former and present measurements, as may be proper in each village; so that the *zamindar's* attention may not be directed to useless disputes. But if an owner has added to his field land that he owns jointly with others, except in course of partition, such land must be measured as a separate number. In places where land is of little value, if an occupancy tenant has extended his field by ploughing out, and there is no boundary between the new and old land nor other plain evidence, such as payment of a different rent, by which the new land can be separated from the old land, the *patwari* will survey the whole in one number. In such a case it is not his duty to distinguish between old and new land.

Procedure in case of trifling disputes or discrepancies.

10. The numbering of the fields on the map should run in a connected chain. So far as the fields of one holding lie together, they should be measured without break. Where field divisions follow soil distinctions, the order of the holding should not be broken on this account. Similarly if the land is owned by wells or by separate *pattis*, the fields of each well or *patti* lying in one block should be numbered in a connected series, and not be mixed up in the measurement papers with those of adjoining *pattis* and wells. And the limits of each *patti* or well should be shown by a coloured line. Also if one field lies in the middle of a larger field, it should be so measured, without breaking up the larger field into two. Field names, if locally used, should be entered under the survey number to which they relate.

Field names and order in which fields should be numbered.

11. The village site should be measured in one number together with the small plots attached in which cattle are penned, manure is stored, and straw is stacked, and other waste attached to the village site. The entry in the column of ownership and occupancy will be simply *abadi deh*.

The *abadi*.

12. Village roads through irrigated lands or through highly cultivated land or wherever these roads have distinct boundaries should be measured according to their existing bounds. If any road has no distinct bounds, it should be entered as three *kadams* wide. But where the position of a way shifts with the cultivation of each year, it should be indicated

Village roads.

in the map with a red line; and a note should be made in the *khatauni* against each field which the way crosses, thus: "*The way to village A crosses this field.*" If by acting on these instructions a village road is in any case recorded very differently from the record of it at last measurement, and public inconvenience appears probable, the road should be measured as above directed, and the case be reported to the revenue officer. Perhaps in some cases the revenue officer may be able to prevent inconvenience of this kind. But usually the fixed boundaries of village roads cannot be altered.

Boundaries of fields not marked on ground how shown.

13. Where the boundary of a survey number is known, but is not marked on the ground owing to rich cultivation or sandy soil, the boundary should be delineated on the map by broken lines.

Procedure at beginning and end of day's work.

14. At the commencement and end of every day's work the *patwari* should—

- (a) test the chain;
- (b) check the entries of number *sabik* (former field No.);
- (c) Compare the area entries of the field book and *khatauni*.

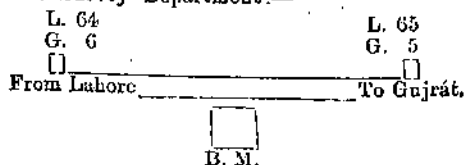
Inking in of fields.

15. The fields will be inked into the *shajra*, week by week, after the *kánungo* has tested them, viz., field numbers in red ink, and all other entries in black ink.

Topographical details to be entered in field maps.

16. In order to meet the requirements of the Survey of India the following topographical details will be shown in field maps—

- (a) The exact position and shape of the area under buildings forming the actual village site should be shown by interior dotted lines on the village map, within the field number of the village site as given under the directions contained in paragraph 11 above. These directions are to be strictly carried out, and the delineation of the actual buildings by dotted lines is to be clearly understood to be a purely topographical detail, and no separate number is to be given to it—see paragraph 105 of the Mensuration Manual.
- (b) Bridges crossing canals and large distributaries should also be shown in the village maps by dotted lines, and without separate numbers, except in cases already provided for in the Mensuration Manual.
- (c) Railway stations should be marked and also crossings over railways, whether level or by means of sub-ways or bridges.
- (d) The position of permanent milestones along public roads and of milestones and bench-marks along canals and railways should in future also be shown in village maps by the following conventional signs in common use in the Survey Department:—



NOTE.—It should be clearly understood that these directions in no case supersede those contained in the Land Revenue Act or in the rule under that Act, or in the Mensuration Manual. They are extra topographical details, to be shown at the request of the Survey Department, and their insertion by the *patwaris* will effect a material saving in expense.

17. The *patwaris* will be very careful in respect of making entries of rights different from the last *jamabandi*, but it is his duty to bring all doubts and disputes to notice. If an entry of rights made in the annual papers is doubtful or disputed, he should enter the case in the register of mutations, and the revenue officer at his next visit will decide the case. The field *kanungo* can in the meantime make an entry in accordance with possession so far as he can ascertain it. Correction of annual papers.

18. There will be no inquiry into the rights of tenants. Every tenant will be entered with the same description as in the last annual papers. But if any entry on this subject in the annual papers does not agree with the entry in the last records of rights, and there is no authority for the change, the case must be entered in the register of mutations. Such cases will be disposed of by the revenue officer. No enquiry into rights of tenants.

19. As the field measurements proceed the *patwari* will prepare the statement of rights in wells in the form given in Appendix VIII. This statement should not be prepared before the measurements. Statement of rights in wells.

20. When the field measurement of a village has been finished the *patwari* will again compare the field book with the *khatauni*, and the *khatauni* with the zamindar's *parcha*. If he finds any mistakes, he will make a list of them for correction by the *kanungo*. The *patwari* will then total the list of *khatauni* holdings. Compare of field book, khatauni, and parcha.

21. The field book will be retained by the *patwaris*. The field map and *khataunis* and statement of rights in wells will be filed with the *jamabandi* of the year, the *patwari* retaining a copy of the map for his own use. When a village has been remeasured, a new *khalsa girdawari* will necessarily be drawn up and used with effect from next *kharif*. Record to be filed with jamabandi.

22. When a village has been remeasured in the manner above provided the field map should not be altered, nor should new area calculations be made except for sufficient necessity. Field map not to be altered except for necessity.

APPENDIX VIII.

Documents included in Standing Records.

A.—*Shajra-nasb or genealogical trees of owners.*

Statement of proprietary tenure of village

Pargana (or Tahsil)

, District

STATEMENT OF THE PROPRIETORS.		DETAIL OF COPARCENARY SHARES ABSTRACTED FROM THE KHATAUNI.				GENEALOGICAL TREE OF PROPRIETORS.	
Concerning the previous history of the village.	Concerning the constitution of the main divisions of the village.	Revenue.	Area of holding.	Share or measure of right.	Reference to khatauni holdings.	Names and descent.	Types.
					1 2 3 4	...A— ...B— ...C— ...D— ...Y—	
					Total of Taraf		
					5 6 7	...E— ...F— ...G— —X	
					Total of Taraf		
					8 9 10	...H— ...I— ...K— ...Z—	
					Total of Taraf		
					Total of village	Village common.	

1. The *shajra-nasb* should be drawn on one continuous sheet, not on separate leaves—on strong paper, similar to that used for the *shasra qirdawari*. For strength one inch slips of thin cloth should be pasted on the back of the folds.

2. *Share or measure of right.*—The share or measure of right entered should be that which governs the relation of the holding to the whole village or *taraf*, and

according to which the *kherwat* is made. In a *bhatachara* village the entry will be "possession." If shares prevail, they should be described by the term current among the owners; artificial symbols not so current should never be used. All employes and officers will take great care that the shares are not complicated artificially.

3. *Land and Revenue*.—When holdings are owned jointly by several owners, whose names do not come together in the *shajra-nash*, the land of these holdings should not be artificially divided in the *shajra-nash*. The whole should be shown against the first name with the word "*minjumla*" prefixed; and against the second name in the column *land* there should be a reference to the previous entry "*entered under holding No.*" The revenue entries should agree with the *jamabandi*. These two columns should not be filled up until the end of measurements. Give the totals of each *patti* or *taraf*; and if a *patti* or *taraf* has common land, enter it before those totals. The *khatauni* number should be entered in pencil when the *shajra-nash* is first drawn up, and be inked in at the end of measurements at the revenue officer's final attestation.

4. Only two or three generations should be entered, or so many as are necessary to explain existing shares. Every care should be taken to avoid raising disputes or entering fictitious genealogies. And no special order need be observed in the ranking of the several families; only this should be attended to that the owners of each *patti* or *taraf* be brought together, and inside these divisions the men of each tribe or *got*. If any doubt still remains, follow the order of the *jamabandi*. Thus far in respect of new *shajra-nashes*. In villages in which a *shajra-nash* already exists do not alter or add to it, except so far as may be necessary in order to show the facts which have occurred since it was prepared.

5. The *haifiyats* concerning each *patti* or *taraf*, and concerning the whole village should be written briefly, and doubtful tales should be excluded. The statement of the proprietors concerning the previous history of the village should be arranged under the following heads:—

- (a) Origin of rights and primary division of the land;
- (b) The foundation of the village, and how named;
- (c) Method of collection of the revenue under former Governments and under British rule.

6. The names of persons who have left no male issue and of widows and daughters should not be entered, except for some special reason. Under the names of agnates still living, but not in possession, should be entered the words "out of possession," and a brief note of where they now live. Mortgagees' names will not be entered.

7. In cases in which a father and son both own land in separate holdings enter the son's name in the genealogical tree in red ink.

8. If an owner has lost his land (whether by sale or by dilavion), but he claims a share in the *shamilat*, note this under his name in the genealogical tree, but no such holding will be shown in the *khatauni* or *jamabandi*.

9. If property is divided by wells, add a column showing the "name of well" before the "area" column.

10. An owner by purchase should be entered on the left of the sub-division (*taraf* or *patti*) in which he has purchased, a note should be added below his name, showing from whom he has purchased; and if the purchaser has no share in the *shamilat*, this should be stated.

B and C.—Jamabandi and List of Revenue Assignments.

(See Chapters VI and VII of Rules under the Land Revenue Act.)

D.—Statement of Rights in Wells.

1	2	3	4	5	6	7	8	9	10	11
Serial No. of well.	No. in map.	Khata No.	Name of well.	Depth in feet.		Whether single or double, <i>pakka</i> or <i>kacha</i> , in use or out of use.	Whether at work at last settlement or made subsequently, and in the latter case, in what year it began to be used.	Name and parentage and tribe of owners, with shares in ownership of well.	Name and parentage and tribe of persons who use the well, with share of water enjoyed by each.	REMARKS.
				To water.	Of water.					

(1) Ordinary drinking wells need not be entered in this statement; but care is needed that wells which are likely to be used for agriculture are not omitted.

(2) Draw a red circle round the name of every well made since last settlement.

(3) In column No. 11 enter for each well—

(a) History of well and when built or repaired, and when the present rights in it were acquired.

(b) Method of working the well, with other irrigation arrangements now in force.

(c) Mode of distributing the revenue.

(d) Particulars of exemption from irrigated rates, if any.

E.—Wajib-ul-arz or Village Administration paper.

1. The statement of customs respecting rights and liabilities on the estate shall be in narrative form; it shall be as brief as the nature of the subject admits, and shall not be argumentative, but shall be confined to a simple statement of the customs which are ascertained to exist. The statement shall be divided into paragraphs numbered consecutively, each paragraph describing as nearly as may be a separate custom.

2. The statement shall not contain entries relating to matters regulated by law; nor shall customs contrary to justice, equity, or good conscience, or which have been declared to be void by any competent authority, be entered in it. Subject to these restrictions, the statement should contain information on so many of the following matters as are pertinent to the estate:—

(a) Common land, its cultivation and management, and the enjoyment of the proceeds thereof.

(b) Rights of grazing on common land.

(c) Rights to the enjoyment of sayer produce.

(d) Usages relating to village expenses (*malla*).

(e) Customs relating to the irrigation of land.

(f) Customs relating to mills, tanks, streams, or natural drainages.

- (g) Customs of alluvion and diluvion.
- (h) The rights of cultivators of all classes not expressly provided for by law (for instance, rights to trees or manure, and right to plant trees), and their customary liabilities other than rent.
- (i) Customary dues payable to village servants, and the customary service to be rendered by them.
- (j) The rights of Government to any *nasal* property, forests, unclaimed, unoccupied, deserted, or waste lands, quarries, ruins, or objects of antiquarian interest, spontaneous products, and other accessory interest in land included within the boundaries of the estate.
- (k) Any other important usage affecting the rights of landowners, cultivators, or other persons interested in the estate, not being a usage relating to succession and transfer of landed property.

3. Where the record of rights is being made for the first time, if the persons interested are not agreed as to the existence of any alleged custom, the Collector or an Assistant Collector of the 1st grade shall decide the dispute in the manner provided in Section 36 of the Land Revenue Act. Where the record of rights is being revised, the Collector or Assistant Collector of the 1st grade shall similarly decide disputed entries; but in doing so he shall have regard to the provisions of Section 37 of the Land Revenue Act.

4. When the statement is complete, the revenue officer aforesaid shall fix a date for its final approval, and shall summon the persons interested to appear on that date at a place in, or in the immediate vicinity of, the estate to which the statement relates. And on the date and at the place appointed the statement shall be read over in the presence of such of the persons as are in attendance; and after such further correction as may be then found necessary, the revenue officer aforesaid shall sign the statement, and shall add at its foot an order declaring that it has been duly attested.*

* For the other documents included in the standing record of an estate see paragraphs 286, 289, 290, 514, and 523 of the Manual. For the *shajra-nishtan* or field map see Appendix VII.

E.—LIST OF MORTGAGES WITH POSSESSION NOW EXISTING.

Serial No.	Khatami No.	Mortgagor and mortgagee written short.	Land with detail of soil.	Amount of mortgage debt.	Date of mortgage.	Remarks.

Enter the mortgages in three groups—

- (a) Mortgages to agriculturists of the village.
- (b) Mortgages to agriculturists of other villages.
- (c) Mortgages to money-lenders.

If a money-lender has purchased land and has so become one of the village-owners, he should, nevertheless, be reckoned as a money-lender, not as an agriculturist.

No list of collateral mortgages will be drawn up.

C.—LIST OF SALES SINCE LAST SETTLEMENT.

(Form and arrangement same as above prescribed for list of mortgages.)

CROPS OF WHICH THE PRODUCE IS DIVIDED.		ZABTI CROPS.				TOTAL CROPS.			
Detail.	Muls.	Kharif harvest.		Rabi harvest.		Total of both harvests.	Detail.	Acrea.	Total rent.
		Total crops.	Wheat.	Total crops.	Popp.				
Acres.									
Yield per acre in sars.									
Total yield in mauls.									
Price per maul.									
Value Rs. ...									
Rent rate per cent of yield.									
Total rent...									

Assessment circle. Chas of land or soil. Bankar. Chasht.

Government share at 50 per cent. of the rent.

Government share at 50 per cent. of the rent.

Note.—Complete the estimate for the circle by making similar entries for each class of land or soil for which a separate revenue rate will be framed, and adding up the total for all classes of land or soils.

APPENDIX XI.

Heads for a Comparative Survey of the Resources of different tracts.

1. Areas cultivated and uncultivated—
 - (a) Percentage cultivated.
 - (b) Percentage uncultivated.
 - (c) Increase in cultivation since previous settlement.
2. Irrigation—
 - (a) Percentage of cultivated land irrigated from wells.
 - (b) Increase of wells since last settlement per cent.
 - (c) Average depth of wells to water in feet.
 - (d) Average *chahi* areas per well.
 - (e) Average acres of *chahi* crops per well.
3. Crops—
 - (a) Average crops harvested per cent. of cultivated area.
 - (b) Percentage of wheat and other crops in such detail as may appear necessary.
4. Population, owners, and tenants—
 - (a) Population per square mile of cultivation.
 - (b) Average number of cultivated acres per owner.
 - (c) Prevailing tribes of landowners.
 - (d) Percentage of area tilled by owners.
 - (e) Percentage of area tilled by occupancy tenants.
 - (f) Percentage of area tilled by tenants-at-will.
5. Transfers—
 - (a) Percentage of total area sold since previous settlement.
 - (b) Percentage of above sold to money-lenders.
 - (c) Average price per cultivated acre of land sold from 18 to 18
 - (d) Percentage of cultivated area now under mortgage.
 - (e) Percentage of above mortgaged to money-lenders.
 - (f) Average mortgage money per cultivated acre of land mortgaged from 18 to 18
6. Half net assets—

(a) Half net assets share of gross produce	$\left. \begin{array}{l} (1) \\ (2) \end{array} \right\}$	(1) Irrigated.
(b) Half net assets rates		(2) Unirrigated.
		(1) <i>Chahi</i> .
		(2) <i>Barani</i> .
7. Assessment—

(a) Assessment rates	$\left. \begin{array}{l} (1) \\ (2) \end{array} \right\}$	(1) <i>Chahi</i> .
(b) Resulting assessment		(2) <i>Barani</i> .
		Percentage of value of gross produce.
		Percentage of half assets
(c) Increase per cent. as compared with previous assessment.		

APPENDIX XII.

Instructions regarding Assessment of lands in Cantonments and Civil Stations.

I. All lands in a military cantonment will be exempt from assessment in the absence of special orders and if exempt heretofore.

II. Land in a civil station will not ordinarily be exempt, but application for exemption on special grounds, or in the interest of a municipality, may be submitted through the Settlement Officer for the orders of Government.

III. In assessing lands in a civil station, Settlement Officers will be guided by the following rules :—

- (a) Land cultivated with a view to sale of produce, such as market-gardens, corn-fields, is to be assessed in the ordinary way on a share of the produce.
- (b) Lands attached to dwelling-houses or shops, in which is included compound or garden land, not of the nature of market-garden, to be assessed according to the usual rate for the description of soil of the land in question, provided, first that if such rate gives a smaller sum than that hitherto paid, the old assessment shall be maintained; and, secondly, that the assessment shall always be payable by the proprietor of the land; and where the amount demandable on one property is less than one rupee, it may be remitted at the discretion of the Settlement Officer. The same rule and exemptions to apply to the assessment of land occupied by public gardens or public buildings not the property of Government.
- (c) Lands owned by the State, *e.g.*, reserved plots of waste land attached to Government buildings, &c., to be exempt from assessment.

Rule II must be read in connection with the following resolution of the Government of India.

GOVERNMENT OF INDIA,—DEPARTMENT OF FINANCE AND COMMERCE.

ACCOUNTS AND FINANCE, No. 2128, dated the 31st December 1879.

RESOLUTION.—The Governor-General in Council is aware of no reason why land revenue should not be levied upon lands attached to private residences or covered with buildings as much as upon arable or pasture lands. There is no foundation for the claim to exemption from the payment of land revenue advanced in favour of the residents of Ellichpore, and that claim must be emphatically disallowed.

2. Further, His Excellency in Council desires again that care be taken that the assignment to the Ellichpore Municipality of the revenue from the lands within municipal limits be not quoted as a precedent for like grants in future. Municipalities have no claim to the assignment of the land revenue assessed upon lands within their limits, which, like all land revenue, is an imperial asset. The Governor-General in Council is wholly opposed to the alienation of this revenue to municipalities, and no such alienation should be made hereafter.

APPENDIX XIII.

Scheme for contents of Assessment Reports.

The following is only intended as a rough outline of the contents of assessment reports :—

1. PHYSICAL FEATURES—

- (a). Brief general description of the tract.
- (b). Account of the amount and monthly distribution of the rainfall.
- (c). Reference to the orders passed regarding the division of the *tahsil* into assessment circles and the classification of soils.

2. FISCAL HISTORY—

- (a). Political history may be noticed in the briefest possible way, nothing being inserted except what is required to make the fiscal history intelligible.
- (b). Fiscal arrangements of the rulers who immediately preceded us and the settlements before that under revision may be dealt with very shortly.
- (c). The expiring settlement will need fuller treatment. It will be requisite to notice the manner in which the rates were framed, the general pitch of the assessment, the fairness or otherwise of its distribution over estates, and the ease or difficulty with which it has been collected. A table should be given showing under proper heads the alterations in the demand which have occurred since its introduction. The causes of any important revisions or reductions found necessary during the currency of the settlement should be specially noted.

3. GENERAL STATISTICS—

The amount of information to be given under this head will vary much in different districts. The following are among the more important subjects to be noticed :—

- (a). Cultivated area at different periods with details of classes of land and means of irrigation. The character of the new cultivation as compared with the old should be stated.
- (b). Changes in the prices of agricultural produce and in the cost of production since last settlement. The cost of well-irrigation should be noticed.
- (c). Communications and markets.
- (d). Cattle used in agriculture and kept for dairy purposes.
- (e). Population, and especially rural population, at different periods with its incidence on the cultivated area.
- (f). Tribal distribution of the rural population, and especially of the landowners, with a note of the character as agriculturists of the principal classes of landlords and tenants.
- (g). Prevailing tenures and normal size of proprietary holdings in different circles and tribes.
- (h). Statistics of transfers at various periods (1) as throwing light on the value of agricultural land, (2) as evidence of the extent of indebtedness. The rate at which alienations are proceeding and the classes to which the transferees belong should be noticed, as also the amount of unsecured debt and collateral mortgages. If many of the landowners derive an income from sources unconnected with agriculture this should be stated.

CROPS—

- (a). The crop statistics should be examined with special reference to the fluctuations in the sowings and in the proportion of crops harvested to crops sown from year to year.
- (b). The general system of cultivation followed in the case of different classes of land should be noticed. Tables showing the crops sown in each with a detail of the chief crops which were harvested and the area of failure without crop details may be given. The areas should be the average areas of a series of years, and they can most conveniently be exhibited in percentages of the cultivated area.
- (c). The figures given in these tables may be briefly compared with those for neighbouring tracts of the same character, so as to afford some test of the comparative incidence of the assessment.
- (d). Important changes in cropping since the previous settlement should be noticed.

5. TENANCIES AND RENTS—

- (a). Areas cultivated by owners, occupancy tenants, and tenants-at-will.
- (b). *Batai* and *zabti* rents paid by tenants-at-will.
- (c). *Chakota* rents paid by tenants-at-will.
- (d). Cash rents paid by tenants-at-will.

6. HALF ASSETS ESTIMATES AND DEDUCED STANDARD RATE—

- (a). Half assets estimates based on *batai* and *zabti* rents—
 - (1) Average area of crops.
 - (2) Yield of crops assumed with notice of means adopted to arrive at a fair estimate.
 - (3) Prices assumed. A very brief summary may be given of the information furnished in the report on prices and of the orders passed upon it.
 - (4) Calculation of owner's true share of produce after deduction of dues paid to menials, &c., and of the half assets share.
 - (5) Standard rates based on *batai* and *zabti* rents.
- (b). Half assets estimate based on *chakota* rents. An estimate may be framed if fixed grain rents are sufficiently numerous to make it worth while to do so.
- (c). Half assets estimate based on cash rents—
 - (1) The method by which this estimate is framed should be noticed, the measures, if any, taken to eliminate abnormal rents being carefully explained.
 - (2) The standard rates deduced from cash rent *data* should be compared with those based on *batai* and *zabti* rents, and large discrepancies explained as far as possible.

7. OTHER ASSESSMENT GUIDES—

The use made of any of the assessment guides referred to in chapter XXIV of the Manual or of any other guide should be noted.

8. REVENUE RATES AND FINANCIAL RESULTS—

- (a). The existing revenue rates and demand should be stated and compared with the standard revenue rates deduced from rents and the demand obtained by their application to the cultivated area of each class of land.

- (b). The general reasons bearing on the question of the enhancement to be taken or the relief to be given should be noticed, and, if it is not proposed to assess up to standard rates, the grounds for deviating from them should be fully explained.
 - (c). The rates proposed for each circle, and the reasons by which they are justified should be stated. It is generally convenient to discuss the assessment of each circle separately.
 - (d). Cesses, old and new, should be noticed and the rate which will probably be fixed for the *patwari* cess should be mentioned.
 - (e). A table should be given comparing the original demand of the expiring settlement, the demand for the last year of its currency, and the new demand. Columns should be added to show the cesses charged or chargeable in each case. The percentage of increase taken (1) in land revenue alone, and (2) in land revenue and cesses combined should be stated.
 - (f). The term of settlement, which is considered suitable should, be noted. This will not be finally decided till orders are passed on the settlement report. But it is necessary that a provisional decision should be made, as the amount of enhancement to be taken may partly depend on the period during which the State will debar itself from claiming any further increase.
-

APPENDIX XIV.

Detailed Village Assessment Statement.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26																																									
AREA IN ACRES AND WELLS.																REVENUE IN RUPEES.										REMARKS: Explaining reasons in all cases in which existing assessment is reduced, or in which the new demand differs by more than 20 per cent. from the demand by sanctioned rates.																																								
Assessment Circle. Khasra, shajra, or jagir. Assessment Serial No.				Assessment Serial No.				Assessment Serial No.				Assessment Serial No.				Assessment Serial No.				Assessment Serial No.				Encultivated other than forests.				Cultivated area with detail of soils.				Last assessment.		Estimated new demand by sanctioned assessment rates.																																
																								Not available for cultivation.				Available for cultivation.																																						
Total area.				Total area.				Total area.				Total area.				Total area.				Total area.				Unimproved Government waste.				Other.				Cultivated area with detail of soils.				As originally announced.		As finally fixed after re-valuation for over-assessment, or increased for proposed assessment, or other causes.				Last year's demand.		By rates.				Add assessment on account of miscellaneous assets.				Total.		Proposed assessment and rate per acre of cultivation (column 15).				Increase.				Decrease.				
Total area.				Total area.				Total area.				Total area.				Total area.				Total area.				Unimproved Government waste.				Other.				Cultivated area with detail of soils.				As originally announced.		As finally fixed after re-valuation for over-assessment, or increased for proposed assessment, or other causes.				Last year's demand.		By rates.				Add assessment on account of miscellaneous assets.				Total.		Proposed assessment and rate per acre of cultivation (column 15).				Increase.				Decrease.				
Total area.				Total area.				Total area.				Total area.				Total area.				Total area.				Unimproved Government waste.				Other.				Cultivated area with detail of soils.				As originally announced.		As finally fixed after re-valuation for over-assessment, or increased for proposed assessment, or other causes.				Last year's demand.		By rates.				Add assessment on account of miscellaneous assets.				Total.		Proposed assessment and rate per acre of cultivation (column 15).				Increase.				Decrease.				
Total area.				Total area.				Total area.				Total area.				Total area.				Total area.				Unimproved Government waste.				Other.				Cultivated area with detail of soils.				As originally announced.		As finally fixed after re-valuation for over-assessment, or increased for proposed assessment, or other causes.				Last year's demand.		By rates.				Add assessment on account of miscellaneous assets.				Total.		Proposed assessment and rate per acre of cultivation (column 15).				Increase.				Decrease.				
Total area.				Total area.				Total area.				Total area.				Total area.				Total area.				Unimproved Government waste.				Other.				Cultivated area with detail of soils.				As originally announced.		As finally fixed after re-valuation for over-assessment, or increased for proposed assessment, or other causes.				Last year's demand.		By rates.				Add assessment on account of miscellaneous assets.				Total.		Proposed assessment and rate per acre of cultivation (column 15).				Increase.				Decrease.				
Total area.				Total area.				Total area.				Total area.				Total area.				Total area.				Unimproved Government waste.				Other.				Cultivated area with detail of soils.				As originally announced.		As finally fixed after re-valuation for over-assessment, or increased for proposed assessment, or other causes.				Last year's demand.		By rates.				Add assessment on account of miscellaneous assets.				Total.		Proposed assessment and rate per acre of cultivation (column 15).				Increase.				Decrease.				
Total area.				Total area.				Total area.				Total area.				Total area.				Total area.				Unimproved Government waste.				Other.				Cultivated area with detail of soils.				As originally announced.		As finally fixed after re-valuation for over-assessment, or increased for proposed assessment, or other causes.				Last year's demand.		By rates.				Add assessment on account of miscellaneous assets.				Total.		Proposed assessment and rate per acre of cultivation (column 15).				Increase.				Decrease.				

NOTES.—Columns 3—4. Villages will always be arranged by assessment circles, and inside these circles topographically.
 „ 5—15. The entries of area and wells will be given throughout for last settlement in red ink and for new settlement in black.
 „ 10—15. These may be altered as necessary to suit the circumstances of different districts.
 „ 17—23. The revenue in each case will be the gross assessment including assignments of all kinds.

APPENDIX XV.

Incorporation of new Assessments into District Land Revenue Roll.

The Settlement Officer must prepare the following statements, for which forms are given below. The Financial Commissioner will not sanction the new land revenue roll till they are received.

- (a). Comparative demand statement showing the fixed assessment of each estate for the last year of the expired settlement, and for the first year of the new settlement.
- (b). Progressive and deferred assessments claimable in future years.
- (c). Comparative abstract of the fixed revenue roll of the district for the last year of the expiring and the first year of the new assessment.
- (d). Abstract statement showing the demand on account of fixed land-revenue for each month of the first financial year under the new assessment.

Statements C and D are ephemeral, and are only intended to facilitate correct accounts on the introduction of the new assessments. Statements A and B are very important both for purposes of permanent record in the district and *tahsil* offices, and for purposes of comparison and check in the offices of the Commissioner and the Financial Commissioner. The points which A is specially devised to bring out are—

- (a). The previous complete assessment of each estate, the deductions allowed out of that assessment, and the amount that was borne on the rent roll ;
- (b). The like particulars in respect of the new assessment.
- (c). The increase or decrease of demand resulting in each estate and in the whole number of estates assessed.

Special care will be necessary to see that the details of this statement agree with the gross village assessments already sanctioned ; and in particular *jagir* and *inam* deductions should be thoroughly checked. Complete vernacular copies of statement A and B will be filed in the *tahsil* and district offices. The English copies will be retained in the office of the Financial Commissioner.

A.—Comparative demand statement showing the fixed assessment of each estate under the expired settlement, and for the first year of the new settlement, with detail of progressive and deferred assessments claimable in future years [Vernacular copies to be filed in District and Tahsil Offices, and English copy to be submitted to Financial Commissioner.]

2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25		
FIXED ASSESSMENT AS IT STOOD WHEN THE OLD ASSESSMENT EXPIRED AND ON WHICH THE LAST ABSTRACT RENT ROLL SANCTIONED BY THE FINANCIAL COMMISSIONER WAS BASED.											ASSESSMENT FOR THE FIRST YEAR OF THE NEW SETTLEMENT, viz., KHARIF 189--AND RABT 189 .													REMARKS, viz. :-	
LAND REVENUE AND FIXED ASSESSMENT FOR GRAZING, SALTI, DATES, &c.											LAND REVENUE AND FIXED ASSESSMENT FOR GRAZING, SALTI, DATES, &c.														
Assigned.											Assigned.														
Jagirs and mofds.											Jagirs and mofds.														
Janams.											Janams.														
Zaildars allowances.											Zaildars allowances.														
Other assignments.											Other assignments.														
Total.											Total.														
Due to Government.											Due to Government.														
Total assessment.											Total assessment.														
And service commutation payable by revenue assignees.											And service commutation payable by revenue assignees.														
Jagirs and mofds.											Jagirs and mofds.														
Janams.											Janams.														
Zaildars allowances.											Zaildars allowances.														
Other assignments.											Other assignments.														
Total.											Total.														
Due to Government.											Due to Government.														
Total assessment.											Total assessment.														
Add service commutation payable by revenue assignees.											Add service commutation payable by revenue assignees.														
New assessment sanctioned by the Financial Commissioner in Detailed Village Assessment Statement.											New assessment sanctioned by the Financial Commissioner in Detailed Village Assessment Statement.														
Increase in Government demand by new assessment (columns 9 and 17).											Increase in Government demand by new assessment (columns 9 and 17).														
Decrease in Government demand by new assessment (columns 9 and 17).											Decrease in Government demand by new assessment (columns 9 and 17).														
Rabi.											Rabi.														
Khairif.											Khairif.														

NOTE.—Columns 4 to 10 and 12 to 18.—The great majority of the entries will be for land revenue proper. The occasional entries on account of other items of fixed revenue should be indicated in these columns separately, so far as they may be necessary for the purpose of the abstract revenue roll.

„ 4 and 12.—If some of the *jagirs* and *mofds* pay *service* commutation—see columns 11 and 19 and others do not, enter separately the revenue on which commutation is due, and that on which it is not due; and explain in column 25.

7 and 15.—In some districts these columns will be blank. In others it may be necessary to apply them. These columns are inserted in order to render the form readily adaptable to varying local circumstances.

„ 9 and 11.—The totals of these columns should agree with the last abstract revenue roll sanctioned by the Financial Commissioner, and will be compared therewith.

11.—Nothing should be shown in this column on account of *zaildars* allowances except in the case of the one village in each *zail* out of which the *share* is assigned. In the case of other villages, whether *khalsa*, *jagir*, or *shared*, 1 per cent. of the total revenue on account of *zaildars* will be included in column 17.

„ 17 and 19.—The totals of these columns will agree with the new abstract revenue roll prepared after announcement of the new assessments and submitted with this statement.

B.—Summary of deferred and progressive assessments noted in column 25 of Statement A, which will become due in subsequent years.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Assessment Serial No.	Estate.	Total assessment of 1st year of new settlement (column 18 of above statement).	YEARS AND AMOUNTS OF FUTURE INCREMENTS (INCREMENTS ONLY TO BE STATED AND NOT THE GROSS ASSESSMENT FOR EACH YEAR).									Total ultimate assessment of village (column 20 of Statement A).	REMARKS.
			1897-98.	1898-99.	and so on for each year in which any increment will accrue.						Total increments.		

NOTE.—If any considerable portion of the increments will accrue to assignees and not to Government, this can be indicated by remarks or by detailed entries under columns 4—12.

C.—Comparative abstract of the fixed land-revenue roll of the district under the last year of the expiring and first year of the new assessment (to be submitted to Commissioner and Financial Commissioner simultaneously with Statements A and B).

1	2	3	4	5	6	7
Tahsil.	Year Kharif—Rabi.	Land- revenue.	Grazing tax on Govern- ment grass lands, the demands on which is fixed.	Service com- mutation.	Total fixed income.	REMARKS.
A	1897-98 1898-99					
B	1897-98 1898-99					
Total District	1897-98 1898-99					

EXPLANATION OF INCREASES AND DECREASES OF DEMAND FOR YEAR 1898-99.

(a) Demand for 1897-98 Rs.

(b) Add increase during 1897-98 as follows:—

NATURE OF INCREASE.	REFERENCE TO FINANCIAL COMMISSIONER'S SANCTIONING LETTER.			Amount of increase.	REMARKS.
	Office.	No.	Date.		
Total ...					

(c). Deduct decrease during 1897-98 as follows:—

NATURE OF DECREASE.	REFERENCE TO FINANCIAL COMMISSIONER'S SANCTIONING LETTER.			Amount of decrease.	REMARKS.
	Office.	No.	Date.		
Total ...					

(d). Demand for 1898-99 Rs.

D.—Abstract Statement showing the demand on account of fixed land revenue for each month of the first year under the new assessment.

Tahsil.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total demand.	REMARKS.
Total District ...														

APPENDIX XVI.

Recovery of Cost of Assessment from Jagirdars.

1. As soon as the new assessments have been distributed and entered in the record of rights, the Settlement Collector should make out a statement of the cost of settlement up to that date. All expenditure from Imperial or Provincial revenue should be included in the account except the pay of the Settlement Officer and his Assistant or Extra Assistant Settlement Officer.

2. In calculating the cost of the settlement of any particular *tahsil* it will usually be found convenient—

(a). To estimate the charges connected with the settlement establishment of that *tahsil*.

(b). To add to (a) a share of the expenditure on contingencies, establishment, &c., at head-quarters in the proportion which the revised revenue of the *tahsil* bear to the revenue of the whole tract under settlement.

3. The total cost of the assessment in the *tahsil* being thus estimated a sum proportionate to the amount of revenue assigned in each case can be worked out as representing the cost of the assessment of that revenue. And of this sum two-thirds should, for the purposes of these orders, be taken as debitable to the assignee on account of the cost of the assessment of his assignment.

4. For the recovery of sums thus debitable the sanction of the Financial Commissioner will in every case be required. The Settlement Officer will report at the conclusion of his settlement the amount which will be due on the principles laid down in these orders. The report should be accompanied by a statement in the form appended, and should furnish reasons for any partial or total remissions of the amount due, where, in the opinion of the Settlement Officer, the exaction of the full amount would entail hardship. But, save as noted below, exemptions will only be granted in exceptional cases.* Where the annual value of an assignment amounts to less than Rs. 300 per annum, no charge should be levied on account of the cost of assessment, unless such assignment consists of a whole village. And in making calculations for the purposes of these orders, the net value of the *jagir* should in all cases be taken, after excluding commutation fees, &c.

5. No fixed rule is laid down as to the size or number of the instalments in which the cost of assessment should, under Section 148 (2) of the Act, be recovered. The orders of the Financial Commissioner should be sought in each case.

6. If a Settlement Officer thinks that a system by which 5 per cent. of the yearly revenue of each *jagir* was credited to Government during settlement operations and the balance only of the cost for which assignees are liable recovered from them after the settlement is finished would be popular, he is at liberty to make proposals to that effect.

* Punjab Government No. 233, dated 30th March 1899, to Financial Commissioner.

Statement to accompany report on the amount payable by assignees of land revenue on account of the cost of re-assessment.

1. Total cost of assessment in the *tahsil* or *pargana*.
2. Two-thirds of 1.
3. New *jama* of *tahsil* or *pargana*.
4. Percentage of 2 on 3.

1	2	3	4	5	6	7	8
<i>Tahsil</i> or <i>pargana</i> .	Name of <i>jagir</i> .	Old revenue of <i>jagir</i> (net).	New revenue of <i>jagir</i> (net).	Amount proposed to be levied from assignee on account of cost of re-assessment.	Percentage of 5 on column 4.	Proportion of the assigned land held by assignee in proprietary right.	REMARKS.

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GLOSSARY OF VERNACULAR WORDS.

A.

ABADI DEH	... Inhabited site of village.
ABHI	... Watered by lift from tanks, pools, marahas, or streams.
ABIANA	... An assessment levied in addition to the assessment at unirrigated rates on account of the advantage derived from irrigation (paragraph 61).
ABWAB	... Cesses.
ADELAPI	... A man who by sinking a well in another man's land acquires ownership in half of the land attached to the well (paragraph 173).
ADNA MALIK	... Inferior owner.
AHTRAFI	... A cess paid by artizans to the village proprietors.
ALA LAMBARDAR	... Chief lambardar
ALA MALIK	... Superior owner.
AMIN	... Surveyor employed for making village maps.
ANG	... Cess on cattle levied by proprietors on other residents in village for grazing in village waste.
ASAMI-	... Tenant (in old settlement literature the term is sometimes confined to a resident tenant).

B.

BACHE	... Distribution of revenue over holdings.
BAHI	... Ledger.
BAJI	... A kind of millet (<i>Pennisetum typhodesum</i>).
BAJRA	... Share (in Pathan tracts).
BAKHRA	... Hamlet (in Pathan tracts).
BANDA	... Upland tract.
BANGAR	... Village shopkeeper, money-lender.
BANIA	... Uncultivated land.
BANJAR	... New fallow (for full explanation see paragraph 267).
BANJAR JADID	... Old fallow (for full explanation see paragraph 267).
BANJAR KADIM	... Dependent on rainfall.
BARANI	... Rent taken by division of crop.
BATAI	... A form of village tenure (see paragraph 139).
BHAIACHARA	... Cess on cattle levied by proprietors on other residents in village for grazing in village waste.
BHUNGA	... Sand.
BHUE	... A measure of area. In the Western Panjab the <i>bigha</i> is half a <i>ghumao</i> , in the east the <i>shahjahan bigha</i> is five-eighths of an acre and the <i>zamindari</i> or <i>kacha bigha</i> five-twenty fourths of an acre. The actual <i>bigha</i> used by the <i>zamindars</i> does not always correspond with the <i>kacha bigha</i> used in settlement surveys (see paragraph 243).
BIGHA	

B—*concl'd.*

BIR	... A preserve.
BISWA	... One-twentieth of a <i>bigha</i> (<i>q.v.</i>).
BISWI	... A fee paid in recognition of proprietary right.
BISWANSI	... One-twentieth of a <i>biswa</i> (<i>q.v.</i>)
BURJI	... A survey pillar.
BUTINAR	... A tenant who has acquired permanent rights in the land by clearing it of <i>jangal</i> .

C.

CHAHARAM	... A grant of one-fourth of the ruler's share of the produce to an individual or family of influence.
CHAHAR	... A man who has acquired permanent tenant right by sinking a well (see paragraph 177).
CHAH	... Well, well-holding.
CHAH	... Irrigated from a well.
CHAH KHALIS	... Irrigated only from a well as distinguished from <i>chahi-nahri</i> (<i>q.v.</i>) or <i>chahi-sailab</i> .
CHAH NAHRI	... Irrigated partly from a well and partly from a canal.
CHAK	... Assessment circle, a block of land.
CHAKBAT	... Applied to a patti or sub-division of an estate which has all its land lying in one block (see <i>khatbat</i>).
CHAKDAR	... Inferior owner (in South-West Panjab). For full explanation, see paragraph 168.
CHAKLA	... Assessment circle.
CHAKOTA	... Lump grain rent or rent consisting of a fixed amount of grain in the rabi, and a fixed amount of cash in the kharif harvest (see paragraph 312).
CHAMBI	... A marsh.
CHAPPARBAND	... A term for a resident tenant (see paragraph 198) entitled to permanent occupation at a fixed rate of rent (see paragraph 199).
CHARI	... Jowar (<i>q.v.</i>) grown for fodder.
CHELA	... Spiritual son or pupil.
CHAUDHRI	... Rural notable.
CHAUKIDAR	... Village watchman.
CHAUKIDARA	... Cess or fund for payment of village watchmen.
CHHER	... A system of land clearance under which the clearance is effected by the irrigators themselves (see paragraph 449).
CHUNDAYAND	... A custom of inheritance under which several sons by one wife inherit the same share as a single son by another wife (see <i>pagvand</i>).

D.

DAFTARI	... Owner in Pathan tracts (see paragraph 157).
DAK	... Post.
DAKAR	... Stiff clay soil.
DARBAR	... Council or other governing body in a Native State.

D—concl'd.

DARKHWAST MALGUZARI	... Tender of engagement to pay the land-revenue assessment.
DAUL	... Estimate of revenue payable by different estates (see paragraph 16).
DHARAT	... Weighment fee, levied on sales of produce within villages (see paragraph 94).
DHENKLI	... A hand-layer well.
DHOK	... Hamlet.
DOAN	... Country lying between two rivers.
DONDI	... Death-bed gift of a small plot of land to a Brahman.

E.

EXEASLI	... Yielding one crop in each agricultural year.
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F.

FAKIR	... Religious mendicant.
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G.

GHAIRDAKHILKAN	... Tenant-at-will.
GHAIRMAORUSI	... Tenant-at-will.
GHAIRMUMKIN	... Barren.
GHI	... Clarified butter.
GHUMAO	... A measure of area (see paragraph 243).
GIEDAWARI	... Harvest inspection.
GORA	... Land close to a village site which is often heavily manured.
GOT	... Sub-division of a tribe.
GURU	... Spiritual father or guide.

H.

HAKIMI HISSA	... The ruler's share of the produce.
HAKK BUKA	... Door tax, a cess levied by proprietors from other residents in a village (see paragraph 94).
HAKKODAR	... A tenant entitled to permanent occupation at a fixed rate of rent (see paragraph 199).
HANSAYAS	... Dependents occupying outlying hamlets of a Pathan estate on condition of assisting in repelling raids on the lands of the proprietors (see paragraph 160).
HARI	... Applied to land cropped only in the rabi harvest.
HATHRAKWAIDAR	... A man who agreed to become responsible for payment of the revenue on condition of receiving the proprietor's share of the produce, less a fee paid in recognition of the owner's proprietary title (see paragraph 172).

I.

'ILAKAWAR
INAM

- ... Relating to an 'ilaka or tract.
- ... A cash allowance paid to secure the services of a man of influence.
- ... The holder of an inam (*q. v.*).
- ... A proprietary fee.

INAMDAR
ISMI

J.

JADID

- ... See banjar jadid. Also a class of tenant. (see paragraph 198).

JAGIR

- ... An assignment of land-revenue.

JAGIEDAR

- ... Holder of an assignment of land-revenue.

JAMA

- ... Land-revenue demand.

JAMABANDI

- ... Register of holdings of owners and tenants showing land held by each and amounts payable as rent, land-revenue, and cesses.

JAMA'I

- ... A class of tenants (see paragraph 198).

JANGAL

- ... Uncultivated land covered with brushwood and small trees.

JHALAR

- ... A Persian-wheel by which water is raised from a stream or canal.

JHALARI

- ... Irrigated by a jhalar (*q. v.*)

JHIL

- ... A sheet of water.

JHURI

- ... Fee paid to proprietor when entering on possession of land (see paragraph 169).

JINSWAR

- ... Relating to crops, also the crop statement for any particular harvest.

JOWAR

- ... A kind of millet (*Sorghum vulgare*).

K.

KACHA

- ... Incomplete imperfect, applied to village measures of area and weight as distinguished from those recognised by Government; not lined with masonry (of a well).

KACHA ASAMI

- ... Term used for a tenant-at-will (see paragraph 199).

KACHA BIGHA

- ... See bigha.

KACHA MALBA

- ... The system under which the amount actually expended on the common purposes of a village is distributed periodically over the proprietors. To be distinguished from pakka malba (*q. v.*)

KACHAHRI

- ... District Court-house.

KADAM

- ... A pace (see paragraph 248).

KADIM

- ... See banjar kadim, also a class of tenant (see paragraph 198).

KADIMI

- ... A class of tenant (see paragraph 199).

KAFIYAT

- ... Report, note.

KALAR

- ... Barren land, also applied to reh efflorescence, and in the east of the Panjab to sour clay rice land (kalar dahr).

KAMIANA

- ... Cess paid by artizans to the proprietors of the village in which they ply their trade (see paragraph 94).

K—*concl'd.*

KAN	Appraisalment of crops, realization of landlord's share of produce in cash after appraising its amount and value.
KANAL	... A measure of area (see paragraph 243).
KANIA	... A man who appraises crops.
KANKAR	... Lime nodules.
KANKUT	... Same as kan (<i>q. v.</i>).
KANUNGO	... Supervisor of patwaris.
KARDAR	... Title of official in Native State.
KASUR	... Fee paid in recognition of proprietary title (see paragraph 169).
KHADIR	... Lowlying land near river.
KHALSA	... The Sikh commonwealth. Revenue credited to Government as contrasted with jagir (<i>q. v.</i>) revenues.
KHAM TANSIL	... Direct management of estate by Government.
KHARABA	... Portion of crop which has failed to come to maturity.
KHARCH	... Cess realised by landlord in addition to rent (see paragraph 339).
KHARIF	... Autumn harvest.
KHASRA	... List of fields, field register.
KHASRA GIRDAWARI	... Harvest inspection register.
KHATA	... Holding of a tenant.
KHATAUNI	... A list of holdings of tenants. Holding slips prepared at remeasurement (see Appendix VI).
KHETBAT	... Applied to a patti or sub-division of an estate, all the land of which does not lie in a single block (see chakbat).
KHEWAT	... A list of owners' holdings.
KHEWAT-KHATAUNI	... A combined khewat and khatauni corresponding to the present jamabandi (see paragraph 274).
KHUDKASHT	... Cultivated by the owner himself.
KHUSE-HAISYATI	... Owner's rate, water or canal-advantage rate.
KUDHI-KAMINI	... A cess on hearths realized by proprietors from other residents in a village (see paragraph 94).

L.

LAKU	... 100,000.
LAKHIRAJ	... Exempt from assessment.
LAMBARDAR	... Village headman.
LATHBAND	... A tenant who acquires rights in land by embanking fields (see paragraph 213).
LATHMAR	... Same as lathband (<i>q. v.</i>)
LICHH	... Fee paid in recognition of proprietary title (see paragraph 169).
LUNGI	... Fee paid to proprietor when entering on possession of land (see paragraph 169).

M.

MAFI	... Revenue-free.
MAFIDAR	... The holder of an assignment of land-revenue.
MAHAL	... Estate.
MAHSUL	... Share of produce due to State, now share of produce taken by person who pays the revenue in money (see paragraph 170).
MAHSULKHAR	... A kind of land revenue farmer (see paragraph 171).
MAIRA	... Sandy loam.
MAL	... Land-revenue.
MALATAR	... Same as hamsaya (q. v.).
MALBA	... Fund out of which common village expenses are defrayed.
MALGUZAR	... Person responsible for payment of land-revenue.
MALGUZARI	... Relating to assessment, assessable.
MALIK	... Owner: in Western Panjab <i>malik</i> means a leading man in a section of a tribe.
MALIK ADNA	... Inferior proprietor.
MALIK ALA	... Superior proprietor.
MALIKANA	... Fee paid in recognition of proprietary title.
MALIK KABZA	... A man who owns the land actually in his possession, but has no share in the common property of the village community (see paragraph 142).
MARLA	... A measure of area (see paragraph 243).
MASRI	... A small pulse.
MATYAR	... A word used in North-Western Provinces for a clay soil.
MAUEUSI	... Occupancy tenant.
MAUZA	... Village.
MILAN KHASRA	... An area statement abstracted from the <i>khasra</i> (q. v.) annual area statement.
MILAN RAEDA	... Annual area statement.
MILKIYAT ADNA	... Inferior ownership.
MILKIYAT ALA	... Superior ownership.
MILKIYAT MAEBOZA	... Tenure of a <i>malik kabza</i> (q. v.).
MINHAI	... Excluded from the assessable area.
MIRASI	... A class of landholder (see paragraph 193).
MIRASIDAR	... A class of landholder (see paragraph 193).
MOTI	... A small pulse (<i>phaseolus trilobus</i>).
MUSTARAF	... Same as <i>ahtrati</i> (q. v.).
MUKADDIM	... Superior proprietor (see paragraph 168), also a leading man or headman in a village community (see paragraph 165).
MUKADDIMI	... Fee paid to superior proprietor in recognition of proprietary title (see paragraph 169).
MUKARRARIDAR	... A kind of occupancy tenant (see paragraph 213).
MUNDHIMAR	... A man who acquires occupancy right in land by clearing it of jungle (see paragraph 213).
MUNSHI	... A native clerk.
MUNTAKBIE ASAMIYAR	... Statement of owners' and tenants' holdings with detail of fields and rent, &c.
MUSBAKHSADAR	... A farmer of the land revenue (see paragraph 172).

N.

NAQHA	... Commutation paid for failure to perform <i>chher</i> (<i>q.v.</i>) labour.
NAHBI	... Irrigated from a canal.
NAHBI-PANTA	... Assessment rate over and above the assessment rate on unirrigated land applied to nahri land in calculating the fixed assessment which it shall pay (see paragraph 445).
NAID-TAHSILDAR	... The deputy or assistant of the tahsildar (<i>q.v.</i>)
NAKSHA-INTIKAL	... Statement of land transfers.
NAKSHA-LAKHIRAJ	... Statement of land-revenue assignments.
NAKSHA-THAKUAST	... Village boundary map (see paragraph 248).
NAZIM	... Governor of a large tract in a Native State.
NAZRANA	... An abatement from the revenue of an estate, &c., retained by Government in making a land revenue assignment to an individual.
NAZUL	... Land, &c., which has become the property of Government by escheat or failure of heirs.
NIAI	... Measured.

P.

PACHOTRA	... A surcharge of 5 per cent. on the revenue paid to village headmen.
PAGH	... Fee paid to proprietor on entering on possession of land (see paragraph 169).
PAGVAND	... A custom of inheritance under which sons by different wives inherit equal shares in land (see <i>chundavand</i>), the property being divided per capita.
PAHIKASHT	... A tenant who does not live in the village in which he cultivates land.
PAIPATH	... A fee paid to a superior owner in recognition of his proprietary title (see paragraph 169).
PAKKA	... Complete, perfect applied to measures of weight and area recognized by Government as distinguished from those used in villages; lined with masonry (of a well).
PAKKA MALDA	... The system under which the amount to be collected for common village expenses is fixed at a definite percentage on the land revenue.
PANA	... A sub-division of an estate (see paragraph 128).
PANABI	... A tenant protected from ejectment for a term of years (see paragraph 204).
PARCHA	... An extract from a <i>khatauni</i> or <i>jamabandi</i> , a copy of the entry in a <i>khatauni</i> regarding his holding given to a right-holder at measurement (see paragraph 273).
PARGANA	... A group of estates forming a sub-division of a district or tahsil.
PARTA	... Assessment rate.
PATTA	... Leather cover such as is used for protecting account books by native shopkeepers (see Appendix VI); also deed of grant (see paragraph 152).

P—concl'd.

- PATTI** ... A sub-division of an estate, also a well holding (see paragraph 165).
PATTIDAR ... A form of village-tenure (see paragraphs 187, 188).
PATWARI ... A village accountant or registrar.
PUGH BAKRI ... A cess on marriage levied by proprietors from other residents in a village (see paragraph 94).

R.

- RABI** ... Spring harvest.
RAIYAT ... Tenant.
RAIYATWARI ... A form of settlement in which the occupant of each holding is under a separate engagement with Government, as distinguished from the village settlement in force in North-Western India.
RAKH ... A preserve.
RAUSLI ... A loam soil.
RIWAJ 'AM ... Record of customs followed by the chief tribes in a district in the matter of marriage, inheritance &c. (see paragraphs 560-567).
RET ... Sand.
ROHI ... A stiffish soil containing a considerable amount of clay.
RUDAKAR-I-AKHIR ... Brief abstract of settlement proceedings appended to settlement record (see paragraph 270).

S.

- SABIK** ... Former.
SADR ... Head-quarters station.
SADR MALGUZARS ... Leading landowners allowed to become responsible for revenue assessed on an estate (see paragraph 17).
SAILAB ... Flooded or kept permanently moist by river.
SAILABA ... Same as sailab (q.v.)
SA'IE ... Miscellaneous income derived from an estate by its owners over and above the profits of cultivation (see paragraph 356).
SANAD ... A deed of grant.
SARAK ... Road.
SAR-O-PA ... Fee paid to proprietor when entering on possession of land (see paragraph 169).
SARSABI ... A measure of area (see paragraph 243).
SARSABI, PARTA ... An all-round rate on cultivation without discrimination of soils or classes of land.
SAWANI ... Cropped only in the autumn harvest.
SAYER ... See sa'ir.
SEE ... A measure of weight, $\frac{1}{16}$ th of a maund.
SEHI ... Grant of land made by Pathan chief to men who helped him with their swords or their prayers.

S—conold.

SEEMANI	... A fee of one sér in the maund of produce paid in recognition of proprietary title.
SHAHJAHANIBIGHA	... See bigha.
SHAHNAERI	... Irrigated from a canal owned by the State.
SHAJRA	... Map, plan.
SHAJRA KISHTWAR	... Village field map.
SHAJRA NASE	... Genealogical tree of landowners of a village.
SHAMILAT	... Village common land.
SHORA	... Saltpetre.
SHRADDA	... Masonry pillar or platform erected at point where boundaries of three villages meet.
SILHDAR	... Same as chakdar (<i>q.v.</i>)
SIR JAGIR	... Land owned by jagirdar in an estate of which the revenue is assigned to him.
SIWAI	... Cesses, also same as sa'ir (<i>q.v.</i>)

T.

TAFRIK	... Distribution of revenue over holdings.
TAHRIJ ASAMIWAR	... Abstract of khatauni showing tenants' holdings with their areas and rents, but without detail of fields (see paragraph 270).
TAHSIL	... A sub-division of a district, charge of a tahsildar.
TAHSILDAR	... Official in chief executive charge of a tahsil.
TAKAVI	... Loan granted by Government to a landowner for agricultural purposes.
TALUKDAR	... A superior proprietor (see paragraphs 103, 143, 145).
TARADDADKAR	... A class of tenant in Jhang (see paragraph 213).
TARAF	... A sub-division of an estate.
TAWANI	... A class of tenant in Kohat (see note on page 92).
THANA PATTI	... Marriage fee levied by proprietors of village from other residents (see paragraph 94).
THOK	... A sub-division of an estate.
THULA	... A sub-division of an estate.

V.

VESH	... Periodical re-distribution of land among proprietors (see paragraph 158).
-------------	---

W.

WAJIB-UL-'ARZ	... Village administration paper (see Appendix VII).
WARIS	... Landholder (see paragraph 152).
WARISI	... Right of the waris (<i>q.v.</i>)
WISANA	... Fee paid in recognition of proprietary title.

Z.

ZABTI

ZAIL

- ... Cash rents levied on account of certain crops.
- ... A group of estates out of which some representative man is appointed zaildar.

ZAILDAR

- ... A man of influence appointed to have charge of a zail.

ZAMINDAR

- ... Landowner.

ZAMINDARI

- ... A form of village tenure (see paragraph 136).

ZAMINDARI BIGHA

- ... See bigha.

ZAR NAGHA

- ... Fund formed out of commutation paid by persons who do not perform the *chher* (q. v.) labour for which they are responsible.

ZILLAH (ZIL'A)

- ... District.

The Manual is divided into three Books—Book I deals with Historical facts, Book II delineates the Record of Rights and Book III relates to the Assessment. This work is comprehensive in its materials and contains sixteen Appendices.

The Manual will certainly serve as source material to future framers of Settlement policies.

SUBJECT-HEADINGS

History—Punjab

Public administration—Punjab

Public finances—Punjab

Land Revenue

Land records—Punjab

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